

Do members of the board of civil authority have to take an oath before hearing tax appeals?

Yes. In spite of the fact that the clerk, selectboard members and justices of the peace have taken oaths prescribed for their offices under 24 V.S.A. § 831 and 4 V.S.A. § 491, they are required to take a second oath prior to hearing tax appeals. 32 V.S.A. § 4405.

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