

The Board of Civil Authority inspection committee met to conduct a site inspection of a property under appeal. The property owner failed to show up. Does this constitute refusal of a site inspection?

In a tax appeal, the site inspection is mandatory and the resulting inspection report must be presented to the Board of Civil Authority (BCA) “within 30 days from the hearing on appeal. ...” The law also states, “[i]f, after notice, the appellant refuses to allow an inspection of the property as required under this subsection, including the interior and exterior of any structure on the property, the appeal shall be deemed withdrawn.” 32 V.S.A. § 4404 (c).

It is unclear whether failure of an appellant or his or her representative to show up constitutes *refusal* after notice of a site inspection. An inspection committee’s determination that an applicant “refused” the inspection and therefore withdrew his or her appeal will largely depend on the facts surrounding the unsuccessful site inspection. We recommend that if time allows, the inspection committee schedule another site inspection and provide the requisite notice to the appellant. As a best practice, all notices of site inspections should clearly state the expectations for the inspection and the consequences if the committee is unable to undertake or complete the inspection. If the committee could schedule and notice a second site inspection in a timely fashion and carry it out, then an appeal may be less likely. However, if time is short, then a timely report that includes the facts surrounding the failure of the site inspection and meeting the timelines in Section 4404 (c), may be more important to prevent rollback of the appraisal.

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