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What is the timeline for Board of Civil Authority tax appeal hearings?

The Board of Civil Authority (BCA), which comprises the legislative body, municipal clerk, and justices of the peace, presides over appeals brought by taxpayers who are dissatisfied with the listers' assessment of their property. The timeline for BCA tax appeal hearings depends on the population of the municipality. Although 32 V.S.A. § 4404(b) declares that BCA tax appeal hearings "shall be held . . . not later than 14 days after the last date allowed for notice of appeal" from the listers' decision, this 14 day deadline is *automatically* extended by 30 days for a municipality with a population of fewer than 5,000 and by 50 days for a municipality with a population of 5,000 or more. 32 V.S.A. §§ 4341. This means that a BCA in a municipality with a population of fewer than 5,000 has a total of 44 days (14 days under § 4404(b) plus 30 days under § 4341(4)) to initiate its hearings and a BCA in a municipality with a population of 5,000 or more has a total of 64 days (14 days under § 4404(b) plus 50 days under § 4341(4)) to initiate its hearings. These deadlines may be further extended by permission of the state Division of Property Valuation and Review. 32 V.S.A. § 4342.

Within the above timeframes, the Vermont Supreme Court has instructed that the BCA must hold a substantive hearing on *each and every one* of the properties that is the subject of an appeal. *Rhodes v. Town of Georgia*, 166 Vt. 153 (1997). In contrast, the law does not impose a deadline by which the BCA must finish all of its hearings. Therefore the BCA can take the time necessary to meet on subsequent dates when necessary to allow time for further testimony, investigation, etc. An appeal that is not concluded within the relevant 44- or 64-day timeframe will still meet statutory requirements as long as the BCA meets to hear at least part of the appeal before the expiration of those 44 or 64 days.

The BCA should be strategic in scheduling its work so that initial hearing dates are staggered to allow time for inspections. An inspection must be done on every property and a report of that inspection must be returned to the BCA within 30 days of the hearing on that property. The BCA must then issue its final decision within 15 days of the report of the inspection committee. 32 V.S.A. § 4404(c). The deadlines for inspection and reporting are measured from the date of the hearing on that property, so the clock starts ticking as soon as each individual hearing concludes.

The BCA should not endeavor to complete all of its hearings in quick succession and then begin inspections on those properties because that arrangement will not allow sufficient time to meet statutory deadlines. This was the lesson learned by the Town of Georgia in the *Rhodes* case, when more than 100 taxpayers filed appeals to the BCA after a town-wide reappraisal. Thinking that it had to hear all of those appeals within 14 days, the BCA met every evening for several weeks in a row. Following all of these hearings, the inspection committees met on successive nights and weekends to inspect the properties and report back to the BCA. Despite these diligent efforts, the BCA was not able to meet the statutory deadlines for many of the appeals. These procedural failures were the subject of appeals to the State Appraiser and to Superior Court and

from there to the Vermont Supreme Court. In its 1997 decision on the consolidated appeals, the Supreme Court ruled that the BCA had mistakenly applied a 14-day time limit for its hearings. The Town actually “had a total of forty-four days (fourteen days under § 4404(b) plus thirty days under § 4341(4)) to initiate hearings in each appeal.” The Court pointed out that despite the large number of appeals, the BCA could have met its statutory deadlines for inspection and reporting on each property if it had “staggered the commencement of each hearing over forty-four days” to allow time to conduct the inspections and report back to the BCA.

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