

## ASK THE LEAGUE, MAY 2016

### **How can towns effectively manage the tax assessment appeal process?**

The tax assessment appeal process can be quite onerous, especially for a town that has recently undergone a town-wide reappraisal. However, there are a few ways in which town officials can make the process run smoothly and help reduce the number of appeals.

Before the change of appraisal notices are mailed out by the listers, town officials should provide information to taxpayers about the tax assessment process. This information should explain why and how the reappraisal was conducted and summarize how property values are determined. It should explain the process for grieving a tax assessment and the location of relevant information such as lister cards. Many taxpayers appeal their assessments because they do not understand the system or think that they have been singled out. Providing information to those taxpayers can help demystify the process and assure taxpayers that they will be treated objectively and fairly. This information can also be made available on the town website or at the town clerk's office. The VLCT Municipal Assistance Center (MAC) has developed a Model Informational Handout which is posted at [www.vlct.org](http://www.vlct.org). In addition, the Vermont Institute of Government's "[Are you Appealing?](#)" publication is helpful.

During the tax appeals process, the board of civil authority (BCA) should adopt and follow written rules of procedure and distribute copies of those rules to taxpayers who are appealing their assessments. Rules of procedure can be helpful to both town officials and taxpayers. They provide a script for hearings, instruct the BCA, and inform taxpayers about what to expect. They also give taxpayers a sense that they will be treated fairly and objectively. Not having rules of procedure is like playing a game where only some players know the instructions. A lack of familiarity with the process may cause appellants to be confused, anxious, and angry. On the other hand, when rules of procedure are adopted and distributed, taxpayers can consult the rules and see how the board's actions relate to what is outlined in the rules. As a result, taxpayers will understand that the process is an objective one and that the BCA's process and decision are not arbitrary.

MAC does not recommend the use of Robert's Rules of Order, since those rules are complex and not well suited to small boards. Instead, we recommend adopting a simpler set of rules that all players can easily access and understand. MAC's Model Rules of Procedure for BCAs is also posted [here](#).

Attitude is just as important as information and procedure. Town officials must maintain a professional and receptive attitude throughout the grievance and appeals process. Taxpayers will be less likely to appeal beyond the lister grievance or BCA appeal if they perceive that appraisals were made fairly and that they were treated respectfully by town officials. On the other hand, if taxpayers perceive that their appraisals are arbitrary or that town officials are unhelpful or unduly defensive, they are more likely to appeal.

Tax assessment grievances and appeals are to be expected. They are part of the duties of town officials and should be handled in a professional, timely manner and as objectively and neutrally as possible. Although the appeals process may be difficult, town officials should not lose sight of the fact that the appeals process helps the town correct errors and omissions and ensures that properties are assessed equitably. The listers and the BCA members are elected to serve the taxpayers and therefore should try to provide the best customer service possible. In this way, town officials can live up to their duties as public servants while also making the process open, accessible, and reasonable for everyone involved.

More information about the tax assessment appeal process can be found on the VLCT website or by attending one of the upcoming VLCT Tax Appeals Workshops (May 3 in Fairlee; May 10 in Rutland). Information about those workshops can be found on VLCT's Event Calendar web page, [www.vlct.org/events-news-blogs/event-calendar/](http://www.vlct.org/events-news-blogs/event-calendar/). MAC staff attorneys are also available to conduct customized on-site trainings for listers and boards of civil authority on the tax assessment appeal process.

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