

## **TOWN NOT OBLIGATED TO TELL APPELLANT OF INDEPENDENT APPRAISER OPTION**

Another recent Vermont Supreme Court case is worth a very brief mention on one point. The case of *Kalish v. Town of Manchester*, No. 99-184 (Entry Order, Nov. 24, 1999) concerned a taxpayer's appeal from the State Board of Appraisers. The State Appraiser had upheld the Town's Board of Civil Authority, which had listed the taxpayer's residential property at the amount of its sale price. The Supreme Court agreed with the State Appraiser on this point but remanded the case back to the State Appraiser to address an equalization issue. The point worth mentioning is that the taxpayer had argued that the Town should have informed her that she could obtain an independent appraisal of the property. The Court refused to impose such a requirement, noting that the Town "was not compelled to assist [the taxpayer] in presenting her appeal." Although local officials are certainly free to mention the option of an independent appraisal to a taxpayer who appeals his or her valuation, they are not required to do so.