

**INFORMATIONAL HANDOUT FOR
BOARD OF CIVIL AUTHORITY
PROPERTY TAX ASSESSMENT APPEAL HEARINGS**

THE BOARD OF CIVIL AUTHORITY

The Town of _____ Board of Civil Authority (BCA) hears taxpayers' appeals of the listers' valuation of their property. The _____ BCA is comprised of the Town's justices of the peace, selectboard and town clerk.

THE TAX APPEAL HEARING PROCESS

An appeal to the BCA begins with a letter filed with the town clerk listing the grounds on which the taxpayer's appeal is based. A meeting of the BCA will be scheduled and the taxpayer will receive a written notice of the date and time of the meeting approximately two to three weeks prior to the hearing date.

Your hearing may be recorded and will begin with a review of the hearing process by the BCA chair. All members of the BCA will have previously taken an oath to "hear and determine all matters at issue between taxpayers and listers submitted for [their] decision." You will be asked to answer the following oath, "Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?"

After the property is introduced, the chair will give you the opportunity to present your case. Your presentation should be limited to about 15 minutes and should focus on why you believe that the assessment of your property is incorrect. The listers will then present their case. BCA members will also be given the opportunity to ask you and the listers questions about your evidence. You should bring ____ copies of any document that you wish to submit to the BCA.

Under Vermont law you will have the burden of persuading the BCA that the listers' valuation of your property is incorrect. You need to be ready to present evidence to the BCA that will support your arguments regarding your property's fair market value.

After the BCA has heard your evidence and that of the listers, the chair will appoint an inspection committee and set a time for inspection of your property. Under state law, the inspection committee is authorized to inspect the entire property including the interior and exterior of any structure on the property. If access is denied to the inspection committee, your appeal will be deemed withdrawn. Therefore, you (or your representative) will need to be present at this inspection. The site inspection is not an opportunity to give more testimony. You should not converse with inspection committee members about the value of the property while they are conducting the site inspection.

The BCA will reconvene no later than 30 days from the hearing date to hear the inspection committee's report and hear any additional evidence. Then the BCA will close the hearing, deliberate, and issue a written decision. This decision will be sent to you by certified mail.

Please note that you may choose to submit your appeal in writing to the BCA and not appear at the hearing, but keep in mind that the only evidence presented in your favor will be your written testimony with no opportunity to ask or answer questions that may arise. The hearing is your best opportunity to make your case before the BCA.

**To learn more about property tax assessment appeals, please see [A Handbook on Property Tax Assessment Appeals](https://www.sec.state.vt.us/media/258674/tax_appeal_handbook_2007.pdf), available at:
https://www.sec.state.vt.us/media/258674/tax_appeal_handbook_2007.pdf**

AFTER YOUR HEARING

Pursuant to Title 32 V.S.A. § 4461, if you are dissatisfied with the decision of the BCA, you may appeal that decision either to the Director of the Division of Property Valuation and Review of the Vermont Department of Taxes or the Superior Court of the county in which the property is situated. The appeal to either the Director or the Superior Court is governed by Rule 74 of the Vermont Rules of Civil Procedure and is commenced by filing a notice of appeal within 30 days of the BCA's decision. Please see 32 V.S.A. § 4461 for more details on appealing a BCA decision.

ABATEMENT

If you are concerned about your ability to pay your tax bill, you may be able to receive an abatement of your taxes. Abatement is a statutory process for relieving taxpayers from the burden of property taxes, penalty and interest when the law authorizes abatement and when the board of abatement, in its discretion, agrees that the request is reasonable and proper. It exists to permit the board to prevent an injustice or to help a taxpayer who faces extraordinary circumstances that make it difficult for the taxpayer to meet his or her tax obligations.

If you would like to request an abatement, please contact the Town Clerk.

To learn more about abatement, please see [About Abatement](https://www.sec.state.vt.us/media/504754/ABOUT-ABATEMENT-2014.pdf), published by the Vermont Secretary of State. A copy of [About Abatement](https://www.sec.state.vt.us/media/504754/ABOUT-ABATEMENT-2014.pdf) can be obtained at: <https://www.sec.state.vt.us/media/504754/ABOUT-ABATEMENT-2014.pdf>

TOWN OF _____ BOARD OF CIVIL AUTHORITY
RULES OF PROCEDURE FOR
PROPERTY TAX ASSESSMENT APPEAL HEARINGS

A. PURPOSE. The Board of Civil Authority (“BCA”) of the Town of _____ is required by 32 V.S.A. Chapter 131 to conduct appeal hearings of lister property valuation decisions. The purpose of these rules is to establish uniform procedures for conducting such appeal hearings and to ensure compliance with Vermont’s Open Meeting Law.

B. APPLICATION. These rules of procedure shall apply to all property tax assessment appeal hearings conducted by the Town of _____ Board of Civil Authority. A copy of these rules shall be provided to the Town of _____ Board of Listers and to each party bringing an appeal before the BCA.

C. PROCEDURE.

1. The Chair of the BCA, or in the Chair’s absence, the Vice-Chair, shall preside over all tax appeal hearings. If both the Chair and the Vice-Chair are absent, a member selected by the BCA shall preside over the hearing. The Chair may make motions and may vote on all questions before the BCA. The Chair shall rule on all questions of order and procedure.

2. Pursuant to 24 V.S.A. § 801, a quorum of the BCA shall be any three or more members for a tax appeal hearing. The act or decision of a majority of that quorum shall be treated as the act or decision of the full BCA.

3. Each BCA meeting shall have an agenda prepared by the Town Clerk, with _____ minutes allotted for each hearing. All hearings shall be conducted in the same order as they appear on the agenda, except that by [*insert "unanimous," "two-third," or "majority"*] vote of the BCA, the order of hearings may be modified.

4. [*If applicable, insert the following: "All hearings shall be tape-recorded."*] Appellants shall submit three copies of all documentary evidence to the BCA. The Clerk shall mark all documents submitted to the BCA with appropriate identifying information.

5. The Chair may exclude any irrelevant, unreliable or unnecessarily repetitive evidence. Relevant evidence is any verbal testimony or document that tends to demonstrate the value of the property subject to appeal. Reliable evidence is any relevant evidence commonly relied upon by reasonably prudent people in the conduct of their affairs.

6. The Chair shall conduct all tax appeal hearings in the following sequence:

- a. Open the hearing, stating the name of the appellant, property location and parcel ID number.

- b. Ask the appellant and listers to take the following oath:
- "Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?"**
- c. Ask the appellant if he/she has received a copy of these rules of procedure and whether he/she has any questions about how the hearing will proceed.
- d. Request BCA members to disclose any conflict of interest and/or *ex parte* communication.
- e. Ask the Listers to introduce the property on appeal by describing the property and its present valuation.
- f. Ask the appellant to present his/her valuation and supporting evidence.
- g. Ask the Listers to respond to the information presented by the appellant.
- h. Invite questions from BCA members.
- i. Ask the Listers to present their valuation and supporting evidence.
- j. Ask the appellant to respond to the information presented by the Listers.
- k. Invite questions from BCA members.
- l. Appoint an inspection committee of three BCA members to inspect the property at a date and time set by the chair and report its findings back to the BCA.
- m. Recess to a date and time not more than 30 days from the hearing to accept the inspection committee report.
- n. Reopen the hearing at the date and time specified.
- o. Invite the inspection committee to present its report.
- p. Invite final questions from the BCA.
- q. Invite final comments from the appellant.
- r. Invite final comments from the Listers.
- s. Close the hearing and explain that the BCA will enter deliberative session and will issue a written decision in writing within 15 days.

7. Each property shall be subject to an inspection by a site inspection committee of not less than three BCA members appointed by the Chair. The site inspection committee shall report to the board within 30 days of the hearing. If, after notice, an appellant refuses to allow an inspection of the property as required under 32 V.S.A. 4404(c), including the interior and exterior of any structure on the property, the appeal shall be deemed withdrawn.

8. These rules may be amended by [*insert "unanimous," "two thirds," or "majority"*] vote of the Board of Civil Authority.

Adopted by the _____ Board of Civil Authority at its organizational meeting held _____, 20__.

Chair
Board of Civil Authority

Attest: _____
Town Clerk