

Property Taxes



Every year, the listers (or the appointed assessor if there has been a vote to eliminate the office of Lister) prepare the town's "grand list," which is a list of all of the real property and taxable personal property in the town and the appraised valuation of that property. Any aggrieved person who disagrees with the listers' appraisal can request a hearing before the listers. [32 V.S.A. § 4221](#). If they are not satisfied with the written decision the listers issue following that hearing, they may appeal to the Board of Civil Authority (BCA). [32 V.S.A. § 4404\(a\)](#). The BCA for each town consists of the town clerk, the selectboard, and the justices of the peace. [24 V.S.A. § 801](#).

The BCA must hold a hearing and conduct a site inspection of every parcel of property that is the subject of an appeal. [32 V.S.A. § 4404\(c\)](#). The BCA may sustain, increase, or decrease the value of the property set by the listers. [32 V.S.A. § 4409](#). A decision issued by the BCA may be appealed to the State Appraiser or to Superior Court. [32 V.S.A. § 4461](#).

Listers and BCA meetings and hearings are subject to Open Meeting Law requirements. Please check out our extensive digital library of Open Meeting Law resources.

For more information on municipal property tax assessment appeals, please refer to our recorded trainings and downloadable resources below.

