Property Taxes

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Current as of: 11/15/2026

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(opens in a new tab). 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). 32 V.S.A. § 4404(a) (opens in a new tab). The BCA for each town consists of the town clerk, the selectboard, and the justices of the peace. 24 V.S.A. § 801(opens in a new tab).

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)(opens in a new tab). The BCA may sustain, increase, or decrease the value of the property set by the listers. 32 V.S.A § 4409(opens in a new tab). A decision issued by the BCA may be appealed to the State Appraiser or to Superior Court. 32 V.S.A.§ 4461(opens in a new tab).

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.

VLCT Free Property Tax Assessment and Appeals Training Sessions

These sessions are generously supported with funding from the Vermont Department of Taxes

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VLCT is offering free property tax assessment and appeals training sessions this spring. Sessions are for Board of Civil Authority Members (selectboards, clerks, treasurers, and justices of the peace), listers, and assessors.

Reappraisal Towns 2026

Officers of municipalities going through townwide reappraisals for 2026 are strongly encouraged to attend one of the live evening Effective Property Tax Assessment Appeals webinar sessions or our all-day hybrid Property Tax Assessment and Appeals event.

Check our 2026 Reappraisal Towns page to see if your municipality is on the town-wide reappraisal list for 2026 and to learn more about these upcoming training sessions. *Members may also refer to our Training and Events Calendar(opens in a new tab) page to register.*

Disclaimer: This resource was created by Municipal Assistance Center attorneys but it is only intended to provide information and it does **NOT** constitute legal advice. Readers with specific legal questions are encouraged to contact an attorney. The use or downloading of this resource does **NOT** create an attorney-client relationship and will not be treated in a confidential manner.

If you have additional questions about this resource, please contact a MAC attorney by using the Ask a Question button to submit them.

Ask a Question(opens in a new tab)

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