Lister and Board of Civil Authority Deadlines

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Please Note: VLCT created this document to help simplify the tax assessment appeal process. Events and deadlines may not be presented sequentially.

Lister Process and Deadlines

Action	Legal Parameters	Deadline for Population <5,000	Deadline for Population >5,000
Assessment Date/Valuation Effective Date	"Taxable real estate shall be set in the list to the last owner or possessor thereof on April 1 in each year in the town, village, school, and fire district where it is situated. " 32 V.S.A. §3651	April 1 (regardless of population)	

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Action	Legal Parameters	Deadline for Population <5,000	Deadline for Population >5,000
Abstract of Individual Lists Lodged (Grand List Completed and Given to Town Clerk)	"…on or before May 5, the listers shall arrange in alphabetical order, in a book or books … the names of the various taxpayers and all the data mentioned in section 4152 of this title." 32 V.S.A. § 4111(a) "…on or before May 5, such book shall be lodged in the office of the town clerk for the inspection of the taxpayers in such town." 32 V.S.A. § 4111(d) Automatically extended 30-50 days, depending on population. 32 V.S.A. § 4341	On or before June 4	On or before June 24

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Action	Legal Parameters	Deadline for Population <5,000	Deadline for Population >5,000
	"Such book shall contain a notice in writing signed by the listers that the contents thereof will become the grand list of such town and of each person therein named, unless cause to the contrary is shown..." 32 V.S.A. § 4111(c)		
Form 4111 Filed in Grand List and Physically Posted	"At the same time, the listers shall post notices in the town clerk's office and in at least four other public places in the town or in the case of a city, in such other manner and places as the city charter shall provide, setting forth that they have completed and filed such book as an abstract and the time and place of the meeting for hearing grievances and making corrections." 32 V.S.A. § 4111(e)	On or before June 4	On or before June 24

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Action	Legal Parameters	Deadline for Population <5,000	Deadline for Population >5,000
Change of Appraisal Notices Sent With (Tentative) Schedule/Notice for Grievance Hearings	"When the listers return the grand list book to the town clerk, they shall notify by first class mail, on which postage has been prepaid and which has been addressed to their last known address, all affected persons, listed as property owners in the grand list book of any change in the appraised value of such property or any change in the allocation of value to the homestead … or the housesite … and also notify them of the amount of such change and of the time and place fixed in the public notice hereinafter provided for, when persons aggrieved may be heard." 32 V.S.A. § 4111(e). "on or before May 5" 32 V.S.A. § 4111(a).	Sent on or before June 4	Sent on or before June 24

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Action	Legal Parameters	Deadline for Population <5,000	Deadline for Population >5,000
Individuals File Grievances to Listers	"A person who feels aggrieved by the action of the listers and desires to be heard by them, shall, on or before the day of the grievance meeting, file with them his or her objections in writing." 32 V.S.A. § 4111(g)	(Same regardless of population) Deadline is the last day that the Listers meet to hear grievances	

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Action	Legal Parameters	Deadline for Population <5,000	Deadline for Population >5,000
Listers Commence Grievance Hearings	"On or before May 20, the listers shall meet at the place so designated by them and on that day and from day to day thereafter shall hear persons aggrieved by their appraisals or by any of their acts until all questions and objections are heard and decided." 32 V.S.A. § 4221 Automatically extended 30-50 days, depending on population. 32 V.S.A. § 4341	Hearings must start on or before June 19	Hearings must start on or before July 9



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Action	Legal Parameters	Deadline for Population <5,000	Deadline for Population >5,000
Agenda for Lister Hearings	Agenda must be posted: • In or near the town office and in at least two other designated public places in town; • To a website, if one exists, that the public body either maintains or designates as the body's official website; and • Made available to any person prior to the meeting upon specific request. 1 V.S.A. § 312(d)(1)	(Same regardless of population) At least 24 hours prior to every meeting in which a tax appeal hearing takes place (which constitutes a "special meeting" under the Open Meeting Law)	

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Action	Legal Parameters	Deadline for Population <5,000	Deadline for Population >5,000
Grievance Hearings End	"Such hearings shall not be held later than June 2." 32 V.S.A. § 4221 Automatically extended 30-50 days, depending on population. 32 V.S.A. § 4341	Hearings must be completed on or before July 2	Hearings must be completed on or before July 22
Minutes for Lister Hearings	Must be available after five calendar days from the date of the meeting for inspection and copying. Must be posted no later than 5 calendar days from the date of the meeting to a website, if one exists, that the public body has designated as its official website.	(same regardless of population) 5 calendar days from the date of the conclusion of lister grievance.	

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Record and Post Lister Hearings	Must record (audio or video) hearing and post in a designated electronic location for a minimum of 30 calendar days following the posting of minutes, unless Board of Listers can show recording requirement would be an undue burden.	(same regardless of population) Post following posting of meeting minutes. Must be posted for at least 30 calendar days.	

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Action	Legal Parameters	Deadline for Population <5,000	Deadline for Population >5,000
Listers Mail or Deliver Written Decision	By June 9, lister grievance decisions must be delivered or mailed postage prepaid to each person who grieved. The notice must inform the taxpayer that they may appeal the decision to the board of civil authority by lodging their appeal with the town clerk within 14 days of the mailing of the written notice of amendments. 32 V.S.A. § 4224(opens in a new tab)	On or before July 9	On or before July 29

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Action	Legal Parameters	Deadline for Population <5,000	Deadline for Population >5,000
Latest Date Grand List Can Be Lodged (amendments to grand list can be made)	"…on or before June 25, the listers shall make all corrections in the abstracts and shall lodge such completed book in the office of the town clerk." 32 V.S.A. § 4151(a) Automatically extended 30-50 days, depending on population. 32 V.S.A. § 4341	On or before July 25	On or before August 14

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Action	Legal Parameters	Deadline for Population <5,000	Deadline for Population >5,000
Deadline for Filing Appeal to BCA	"Within 14 days after the date of notice thereof a person aggrieved by the final decision of the listers … may appeal in writing therefrom to the board of civil authority, by lodging his or her appeal with the town clerk." 32 V.S.A. § 4404(a) "The notice shall inform the taxpayer that he or she may appeal from this decision to the Board of Civil Authority by lodging his or her appeal with the town clerk within 14 days of the mailing of the written notice of amendments." 32 V.S.A. § 4224	Within 14 days after mailing of notice of results of grievance (same regardless of population)	

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BCA Process and Deadlines

Action	Legal Parameters and Deadlines	Deadline for Population <5,000	Deadline for Population >5,000
Deadline for Filing Appeal to BCA	"Within 14 days after the date of notice thereof a person aggrieved by the final decision of the listers … may appeal in writing therefrom to the board of civil authority, by lodging his or her appeal with the town clerk" 32 V.S.A. § 4404(a)	(same regardless of population)	
Clerk Calls Meeting of BCA	"The town clerk forthwith shall call a meeting of the board to hear and determine such appeals..." 32 V.S.A. § 4404(b)	(same regardless of population)	
BCA Organizational Meeting	Optional	(same regardless of population)	

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Action	Legal Parameters and Deadlines	Deadline for Population <5,000	Deadline for Population >5,000
Notice for BCA Meetings / Organizational Meeting	"Meetings of the board shall be called by the town clerk, or by one of the selectboard members, on application, by giving written notice to each member, and by posting a notice in two or more public places in the town at least five days previous to the meeting." 24 V.S.A. § 801[1]	(same regardless of population)	

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Action	Legal Parameters and Deadlines	Deadline for Population <5,000	Deadline for Population >5,000
Agenda for BCA Meetings / Hearings	Agenda must be posted: • In or near the town office and in at least two other designated public places in town; • To a website, if one exists, that the public body either maintains or designates as the body's official website; and • Made available to any person prior to the meeting upon specific request. 1 V.S.A. § 312(d)(1)	(same regardless of population) At least 24 hours prior to BCA's organizational meeting (which is a "special meeting" under OML). At least 48 hours prior to every meeting in which a tax appeal hearing takes place (which is a "regular meeting" under the OML)	

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Action	Legal Parameters and Deadlines	Deadline for Population <5,000	Deadline for Population >5,000
Notice for BCA Hearings	"Notice of such time and place shall be given by posting a warning therefor in three or more public places in such town, and by mailing a copy of such warning, postage prepaid, to each member of the board, the agent of the town to prosecute and defend suits, the chair of the board of listers, and to all person so appealing." 32 V.S.A. § 4404(b)	(same regardless of population) "forthwith" after an appeal is received. 32 V.S.A. § 4404(b)(opens in a new tab)	

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Action	Legal Parameters and Deadlines	Deadline for Population <5,000	Deadline for Population >5,000
	"…a meeting of the board to hear and determine such appeals, which shall be held … not later than 14 days after the last date allowed for notice of appeal…" 32 V.S.A. § 4404(b)		
BCA Hearings Occur	Automatically extended 30-50 days, depending on population. 32 V.S.A. § 4341 "… the BCA has a total of forty-four days (fourteen days under § 4404(b) plus thirty days under § 4341(4)) to initiate hearings in each appeal." *Rhodes v. Town of Georgia*, 166 VT 153 (1997)	A hearing on each property must be at least started within the 44 days after the last date allowed for notice of appeal.	A hearing on each property must be at least started within the 64 days after the last date allowed for notice of appeal.

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	"Each property… **shall be inspected by a committee** of not less than three members of the board who shall report to the board within 30 days from the hearing on the appeal and before the final decision pertaining to the property is given" 32 V.S.A. § 4404(c)		
Site Inspections Occur	Site inspection of a property may occur after the hearing on that property has been closed. However, VLCT recommends that instead of closing the hearing, the BCA should recess the hearing to a later date, allow time for the site inspection to take place, and then reconvene the hearing to allow further testimony and/or evidence.	(same regardless of population)	

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Site Inspection Report to BCA	"Each property… shall be inspected by a committee of not less than three members of the board **who shall report to the board within 30 days from the hearing** on the appeal and before the final decision pertaining to the property is given." 32 V.S.A. § 4404(c)	(same regardless of population) 30 days from the hearing on that property.	
BCA Hearings End	No statutory deadline by which the BCA must complete the total hearing process.	(same regardless of population)	

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	Must be available for inspection and copying after five calendar days from the date of the close of each and every hearing.		
Minutes for BCA Hearings	Must be posted no later than five calendar days from the date of the close of each and every hearing to a website, if one exists, that the public body has designated as its official website. 1 V.S.A. § 312(b)(2)	(same regardless of population) 5 calendar days from the date of the conclusion of each hearing.	
Record and Post BCA Hearings	Must record (audio or video) hearing and post in a designated electronic location for a minimum of 30 calendar days following posting of minutes, unless BCA can show recording requirement would be an undue burden.	(same regardless of population) Post following posting of meeting minutes. Must be posted for at least 30 calendar days.	

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Action	Legal Parameters and Deadlines	Deadline for Population <5,000	Deadline for Population >5,000
BCA Decision Filed with Clerk	"The board shall, **within 15 days from the time of the [inspection] report**, certify in writing its notice of decision, with reasons, in the premises, and **shall file such notice with the town clerk**" 32 V.S.A. § 4404(c)	(same regardless of population)	
BCA Decision Recorded in Grand List Book	"The board shall, within 15 days from the time of the [inspection] report, certify in writing its notice of decision… and shall file such notice with the town clerk **who shall thereupon record the same in the book wherein the appeal was recorded**…" 32 V.S.A. § 4404(c)	(same regardless of population)	

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BCA Decision Mailed to Appellant	"The board shall, within 15 days from the time of the [inspection] report, certify in writing its notice of decision… and shall file such notice with the town clerk who shall … **forthwith notify the appellant in writing of the action of such board, by certified mail**." 32 V.S.A. § 4404(c)	(same regardless of population)	
Appeal from BCA Decision	"A taxpayer or the selectboard members of a town aggrieved by a decision of the board of civil authority … may appeal the decision of the board … by filing a notice of appeal … within 30 days of entry [date of mailing] of the decision of the board of civil authority. 32 V.S.A. § 4461(a)	(same regardless of population)	

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