Board of Civil Authority Toolkit

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To help the Board of Civil Authority carry out its property tax assessment appeals statutory duties, we have put together several online resources and trainings (see the Links section on this page). The Board of Civil Authority is subject to Vermont's Open Meeting Law, so there are links to our extensive Open Meeting Law resources as well.

Thanks to support from the Vermont Department of Taxes, Property Valuation and Review Division, we provide members with online resources and training, with additional training for towns undergoing property tax reappraisals.

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)

Property Tax Assessment Appeals in Vermont

LEGAL REQUIREMENTS

Tax Assessment & Grievance Process

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In Vermont, property taxes are imposed at the municipal level to support municipal services and public education. Taxes are imposed based on the assessed value of taxable property within the town. Every year, the listers (or the appointed assessor if there has been a vote to eliminate the office of lister) prepare the municipal "grand list" which is a list of all of the real property and taxable personal property in the municipality and the appraised valuation of that property. A taxpayer who is unhappy with the listers' appraisal may contest that appraisal and request a "lister grievance" hearing. 32 V.S.A. § 4221(opens in a new tab).

Tax Assessment Appeal Process

After the lister grievance hearing, the listers notify the taxpayer of their decision and the taxpayer may then appeal to the board of civil authority (BCA). 32 V.S.A. §§ 4222 (opens in a new tab), 4404(a)(opens in a new tab). The BCA, which is composed of the Town Clerk, Selectboard, and Justices of the Peace, 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 decide to 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).

Deadlines

The tax assessment and appeal process must proceed according to the deadlines set out in Vermont statute (left).

BEST PRACTICES

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Guiding Taxpayers through the Process

The tax assessment appeal process can be quite onerous, especially for a town that has recently undergone a town-wide reappraisal. However, there are a few ways in which town officials can make the process run smoothly and help reduce the number of appeals.

Many taxpayers appeal their property tax assessments because they do not understand the assessment system or think that they have been singled out for reappraisal. Providing information to those taxpayers helps to dispel those concerns and provides assurance that tax assessment appeals are handled fairly and objectively by town officials.

Rules of Procedure

MAC also recommends that every BCA adopt and follow written rules of procedure and distribute copies of those rules to taxpayers appealing their assessments. Rules of procedure can be helpful to members of the BCA because they provide a script for hearings and instructions about the appeal process. Rules of procedure are also helpful for taxpayers because they provide information about what to expect at a hearing and give assurance that the appeal process is conducted fairly and objectively. A lack of familiarity with the process may cause appellants to be confused, anxious, and angry. On the other hand, when rules of procedure are adopted and distributed, taxpayers can consult the rules and see how the board's actions relate to what is outlined in the rules. As a result, taxpayers will understand that the BCA's process and decisions are objective and not arbitrary. MAC does not recommend the use of Robert's Rules of Order, since those rules are complex and not well suited to small boards. Instead, we recommend adopting a set of rules that are

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easy to access, read, and understand such as MAC's Model Rules of Procedure for BCAs.

Customer Service

Attitude is just as important as information and procedure. Town officials must maintain a professional and receptive attitude throughout the grievance and appeals process. Taxpayers will be less likely to appeal beyond the lister grievance or BCA appeal if they perceive that appraisals were made fairly and that they were treated respectfully by town officials. On the other hand, if taxpayers perceive that their appraisals are arbitrary or that town officials are unhelpful or unduly defensive, they are more likely to appeal.

Tax assessment grievances and appeals are to be expected. They are part of the duties of town officials and should be handled in a professional, timely manner and as objectively and neutrally as possible. Although the appeals process may be difficult, town officials should not lose sight of the fact that the appeals process helps the town correct errors and omissions and ensures that properties are equitably assessed. The listers and the BCA members are elected to serve the taxpayers and therefore should try to provide the best customer service possible. In this way, town officials can live up to their duties as public servants while also making the process open, accessible, and reasonable for everyone involved.

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