

Lister and Assessor FAQs

Listers and assessors are responsible for the first step in the property tax assessment appeal hearing process. MAC has developed this set of FAQs to provide an overview of essential aspects of the governing law and the listers' roles in the process. The answers provided herein reflect our conservative read of the controlling law.

The Vermont Tax Department's Division of Property Valuation and Review (PVR) also has developed FAQs for listers and assessors (see links left). These are helpful for the more technical aspects of assessing property values.

Disclaimer: This resource 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 please use the ask a question button to submit them.

Ask a Question

Change of Appraisal Notice

[When are tax assessments mailed to property owners?](#)

The deadline for sending change of appraisal notices depends on the size of the town. Listers must send change of appraisal notices by June 4th for towns with a population of less than 5,000 inhabitants and by June 24th for towns with a population equal to or over 5,000. We have developed a chart of Lister and BCA Deadlines (left).

Grievance Hearings Public Notices

[Do we have to provide public notice of our grievance hearings?](#)

Yes. Public notice for grievance hearings must be posted per [32 V.S.A. § 4111\(e\)](#): in the Grand List, the Town Clerk's office, and four other public places in town. We interpret the “public places” as physical locations.

Can we use a town's Facebook to post public notices?

Yes, but only to supplement notice which is otherwise required by law. While Facebook, Front Porch Forum, or the town's own website can be used as additional places to provide more notice than is required by law, posting there won't negate the town's responsibility to post notice in those physical public places prescribed by statute. In short, a town can use social media to supplement legal notice, but not replace it.

If a town has a website, do notices have to be posted there?

No. The law requires that public notice for grievance hearings must be posted in the Grand List, Town Clerk's office, and four other public places in town. If the town has an official website, the agenda for the grievance hearings, which is also required under the Open Meeting Law, must be posted to the town's website per [1 V.S.A. § 312\(d\)\(1\)](#). The notice for the hearing, may be posted to the website (and must be if it's a combined notice/agenda) to provide additional notice but it won't replace the statutorily required posting.

Does the town website qualify as one of the other four posting locations for notices?

No. Notice must be posted in four physical public locations. When the law allows electronic postings, it does so explicitly. Here, the controlling law, [32 V.S.A. § 4111\(e\)](#), doesn't allow for electronic postings. Rather, it states “. . . 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.” Providing supplemental notice by also posting to the town website is certainly a best practice as it generates more exposure, but it is not required.

Do we have to have and post an agenda for our grievance hearings?

Yes. The Open Meeting Law applies to all meetings and hearings of public bodies, so an agenda must be created and posted for lister grievances as well. An agenda describes the topics to be discussed and the business to be transacted, which in this case can simply be your schedule of grievance hearings. The agenda must be:

1. posted in or near the town office and in at least two other designated public places in town;
2. posted to a “website, if one exists, [that the public body maintains or designates as the official website of the body]”; and
3. made available to anyone upon specific request.

As stated above, the agenda for your grievances can be combined with your public notice so long as the posting requirements of both are satisfied. See our Open Meeting Law page for more information.

[Can town officials entertain questions from taxpayers before grievance day to discuss / explain reasons for changes in their appraisals, thereby avoiding a formal grievance](#)

Yes. Having a public forum dedicated to educating taxpayers as to the basics of how appraisals are made, how the tax assessment appeals process works, and just to answer any questions they may have is a practice we strongly encourage. Listers are more than welcome to meet with whomever they feel necessary in preparation of their duty to set property values in the abstract as doing so can certainly help limit and manage the number of anticipated grievances. Such discussions, however, whether with individual members or with the board of listers in the context of a meeting, would not constitute a grievance hearing nor negate the requirement to hold one if requested. We recommend that the listers remind people to file a written objection if they still have one once the abstract is lodged.

Filing a Grievance

[Can a taxpayer file a grievance at any time of year?](#)

No. The law on this question states that "(a) person who feels aggrieved by the action of the lister" may initiate the grievance process by filing their objections with the listers in writing "on or before the day of the grievance meeting." [32 V.S.A. 4111\(g\)](#). An aggrieved person may submit a written objection anytime throughout the year for future reference, but no action on hearing these objections would occur until the grievance hearing date.

[Who can grieve the listers?](#)

The law says that a grievance may be brought by a person “aggrieved by” an action of the listers. [32 V.S.A. §§ 4111\(g\), 4221](#). The Legislature has not imposed any gatekeeping role upon the board of listers to the tax assessment appeals process beyond ensuring that people

have filed their grievances (whatever they may be) in writing. Our position is that, presumably, this is a larger class of individuals than just the owner of property as of April 1. For example, a person who purchases property after April 1 and who must pay the tax bill for that property (or bear the consequences of not paying the tax bill) is, in our opinion, a “person aggrieved” for purposes of filing a grievance, notwithstanding the fact that they were not the record of owner at the time. If the Legislature intended to limit those who could grieve to the listers to just the owners of record, then the Legislature would have said so. Instead, it used this broader “aggrieved by” language. It should be noted, however, that this is a question of first impression as it has not been addressed by Vermont’s courts. It’s also one in which there is a difference of opinion between us in MAC and the Vermont Department of Taxes. Until such time as there is clarity brought to this question by either the Legislature or the courts, we’ll continue to take the conservative opinion: it is better to have people have their day before the listers, and potentially the BCA, than it is to try to answer the question of standing (i.e. whether someone has the right to grieve) in court at the cost of the taxpayers.

Grievance Hearing Details

[Can grievance hearings be held earlier than June 4th??](#)

Yes. The abstract must be lodged “on or before” June 4 and grievance hearings must start by June 20 at the latest for smaller towns (those with less than 5,000 inhabitants), but these are the deadlines by which towns must act. The law provides ranges and deadlines, which means grievances may be commenced prior to June 20 so long as the abstract is lodged properly and with enough time to provide proper notice.?

[Can grievance hearings be held by appointment only?](#)

No. The board of listers can hold grievances by appointment, but it also must have a time designated for people to come before it and grieve. The law on this matter states that the listers must give notice of the “time and place of the meeting for hearing grievances and making corrections.” [32 V.S.A. § 4111\(g\)](#).?The bar is set low for “filing” a written objection, as the courts have held that even the board of listers chairperson’s notes taken during a hearing will satisfy this requirement, so there will likely be a hearing once a person arrives at the location designated to grieve their assessment.?There also must be a block of time set aside for people to walk in and grieve. The notice must be specific enough to provide meaningful notice to the public but this could include using a signup sheet for the day(s) of grievance

hearings in 15-minute slots allowing people to sign up for specific times. Try to keep to your schedule but allow for as much time as needed; you can always continue discrete hearings on specific properties or allot more time if you anticipate it will be needed.

[Can a board of civil authority \(BCA\) member attend a lister grievance hearing as part of the public?](#)

Yes. Merely observing a lister grievance hearing does not warrant a BCA member's recusal from sitting in judgment of that appeal, if one is made. Vermont courts presume that public officials act with honesty and integrity and this presumption can't be overcome by a bare allegation of bias. Instead, it requires a showing that the official is incapable of judging a case fairly based on its own circumstances.?

[Can grievance hearings be conducted by Zoom?](#)

Yes, but not entirely, as there will still need to be a physical location where the public can attend. The legal requirements and process will be the same as in person hearings, but the practical and technical aspects will be different. The decision is ultimately up to the board of listers. We have a Hybrid Public Meetings Toolkit (upper left) that contains some helpful resources on software and procedures that you can review. Having a hybrid option may provide the flexibility necessary to obtain greater accessibility to the grievance process.

[One tenant of three "tenants in common" is grieving their value.? Do you hold three different hearings for each tenant, or can you schedule them for the same time?? What happens if the tenants in common do not agree with each other?](#)

The grievance hearing is about value, not ownership. The person or persons grieving are the ones that would offer evidence as to the property's value which the board of listers will take into consideration when making its decision. For efficiency's sake and judicial economy, it is probably best to hear all tenants' testimony at the same hearing.

[Can someone grieve in place of the property owner? Do they need authorization?](#)

The law on this point says, "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 and may appear at such grievance meeting in person or by his or her agents or attorneys." [32 V.S.A. § 4111\(g\)](#). In such an instance where one person states that they're representing someone else, we would recommend merely asking for some memorialization of that in writing to be added to the file. At the very least, you should ask them during the hearing so it's part of the record and specified in the minutes.?

Does the board of listers have to hear objections outside of officially scheduled times?

Technically no, as the law only obligates the board of listers to hear “(a)ll objections filed in writing with the board of listers at or prior to the time fixed for hearing appeals...” [32 V.S.A. § 4222](#). However, if the board is gathered to hear grievances and still hasn't left after the scheduled timeframe and someone walks in, then we'd be inclined to say that you should hear them. In other words, hear anyone that grieves prior to the time you close your hearings.

Are grievance hearing minutes required?? If yes, is a draft required in 5 days of the hearing or when all appeals have been heard?

Yes, grievance hearings are technically "meetings" under the open meeting law and consequently minutes are required. Minutes must be available 5 calendar days after the date of each hearing for inspection and copying and they also must be posted no later than 5 calendar days from the date of the hearing to the town's website, if one exists. Because of that quick turnaround, we suggest that if a board approves minutes (which isn't required by law), it designate its draft minutes as "draft" or "subject to approval."

Can notes from the board of listers' decision be used as minutes?

Notes from private deliberations are not subject to disclosure and we would not recommend making them public. Instead, we recommend drafting separate meeting minutes that comply with the Open Meeting Law's requirements.

Our board of listers records all its grievance hearings. Can those recordings be used as its meeting minutes?

No. There is no requirement to record all grievance hearings. If a recording is made, it will not serve as a substitute for minutes though it will constitute a public record. Meeting minutes do not have to be a transcript of the meeting, but they must give a "true indication of the business of the meeting" which may require supplementing the following statutorily required elements: members present; active participants at the meeting; motions, proposals, and resolutions made, offered, and considered and what disposition is made of the same; the result of any votes taken; and a record of individual votes if a roll call is taken. [1 V.S.A. § 312\(b\)\(1\)](#).

Grand List

If a taxpayer prevails at their grievance hearing, should the listers research similar properties to ensure the grand list is correct across the board?

Not necessarily, unless that grievance hearing reveals some systemic issue with the listers' appraisal mythologies that impact the entire grand list. In that case, the listers should correct it by sending written notice to all affected taxpayers and allow them to grieve. Otherwise, the Department of Taxes directs that, "(e)ach property should be considered based on the system established during reappraisal until such time that they appeal. Any appeal should bring the parcel to current Fair Market Value (FMV). This means the only way to bring like properties into line with grieved parcels would have to be the result of a grievance by the other taxpayers."

[Do the listers need to sign the certificate and notice that accompany the preliminary grand list \(a.k.a. the "abstract"\) that's filed with the clerk pursuant to 32 V.S.A. § 4111 at a public meeting?](#)

Yes. Due to two provisions of law – the joint authority statute and the Open Meeting Law – actions and decisions by the board of listers and all public bodies must be made at duly warned meetings. See our VLCT Journal article, "Before Filing the Grand List Abstract" for more information. ?

[What do you do with the abstract once the grand list is lodged??](#)

The Vermont State Archives and Records Administration (VSARA) can speak to retention of this public record. VSARA is charged by the Legislature with coming up with the retention schedules of public records, working with those seeking individual disposition orders of all municipal records, and educating towns on records management best practices. [VSARA's contact information](#).

Listers and Assessors

[Can a town remove its elected listers and replace them with a professional appraiser?](#)

It can, but only if the town first votes to eliminate the office of lister. Elected officials can't be removed, though they can resign voluntarily. A hired assessor can assist the listers but they wouldn't replace an elected lister absent a resignation or vote to eliminate the office.

[If a town votes to eliminate the office of the elected listers and hires a professional assessor, does the hired assessor need to take the same oath as the listers do?](#)

Yes. If the office of the elected lister is eliminated, the professional appraiser the town hires will essentially stand in the shoes of the listers they replace, meaning that they will have to

perform all the statutory roles and exercise all the statutory responsibilities, including oath taking, previously undertaken by the elected listers.

[What happens if there are no listers in the town? Do you still need to hold grievance hearings and take minutes??](#)

Regardless of who fulfills these duties – elected listers or a professional assessor – grievance hearings are still public hearings under the law. As such, all hearings must comply with all applicable provisions of Vermont's Open Meeting Law, including taking minutes.

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