



Published on *Vermont League of Cities and Towns* (<https://www.vlct.org>)

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## Property Tax Appeals

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. After the 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. §§ 4404(a), 4222, 4223.

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, 4404(c). A decision issued by the BCA may be appealed to the State Appraiser or to Superior Court. 32 V.S.A. § 446.

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