

PVR Response to Covid-19: Challenges and Solutions for Local Government Officials Q&A Responses - Webinar May 6, 2020

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Q- To be absolutely clear, during grievance hearings, we must have the ability for the public to watch the hearings? Allowing the recordings to be available after the hearings have occurred is not enough to meet the requirements of the law, is that correct?

A- Per Act 92, during the COVID-19 declared state of emergency you do not have to provide a physical location for grievance hearings but they have to be accessible to the public by electronic or other means (meaning they could be listening on a phone line or in a video conference). This could be accomplished by many formats.

<https://tax.vermont.gov/municipal-officials/listers-and-assessors/hearings>

Access to the meeting by phone should be allowed whenever feasible.

Though not required by law, it is recommended as a best practice that all meeting be recorded. Only meetings of the legislative body and school board must be recorded under Act 92. If a recording of the meeting is made, it does not take the place allowing the public access to the meeting by electronic or other means.

Q- Are Veteran exemptions going out on time?

A- New email with spreadsheet list was sent from Vermont Office of Veteran Affairs (VOVA) on Saturday 5/9. If you do not receive the list, please let them know. The email will come from this address Ed.Burkart@vermont.gov. All issues and responses should also go directly to this address.

Q- We have about 8 timeshare buildings that have hired an attorney to grieve. Any ideas on how to view all these units?

A- Options might be to have the taxpayer present photographs or a video of the

interior and exterior of the property, or give a virtual walk through Facetime or some other electronic means. The Legislature is considering temporary legislation that would suspend the requirement for in-person inspections by the BCA.

Q- Is it possible to remove Skype and Facetime in the (Change of Appraisal) COA because those are only two platforms and GoToWebinar/Meeting and Zoom are more versatile. Our town cannot use this wording because it mentions platforms, we are not using.

A- The COVID-19 message that was added in NEMRC is optional. You cannot edit the existing message, but you could opt to not use this message and type your own. You could also choose to add an additional page to all your notices and public posting with specifics as to how your town will be handling grievance and the steps taxpayers should take to submit a written grievance and/or be heard in a virtual format. Also, this wording was corrected recently to a more generic format.

Q- I would think that this year, if we just talk with the owners and both can come up to a value that is fair, I think that would be enough and revisit next year. Is that legit?

A- You can use many resources to do the best job you can to estimate the value of the property as of April 1 of 2020.

<https://valavt.org/sample-documents/>. See [Permit Letter Sample \(Under Construction Letter\)](#).

Q- for paperwork to use as evidence, what is the guidance for setting a date to have this information due by (i.e. 10 days before the grievance date?)

A- Your hearing notices should specify how and when you want to receive evidence. Pursuant to 32 V.S.A. § 4222, all objections must be filed at or prior to the time fixed for hearing appeals.

Q- Can you clarify the grievance process? I could not read the whole NEMRC wording before the slide changed. My concern is that the meeting needs to be open to the public so direct calling a landowner will not allow for public access. We are looking into having a GoTo meeting "meeting room" that will be open on grievance day for people to call in and listen if they want.

A- Whatever plan your town develops, you need to have a way that public can access the meetings. Yes, GoTo Meeting would be one way that you could grant the public access to a meeting.

Q- The NEMRC wording says landowners will be called for a phone grievance over skype or facetime. This would not be open to the public.

A- Those are options for conducting meetings electronically during the COVID-19 pandemic. The law (Act 92) does not specify the method to be used but requires the use of technology that permits the attendance of the public through electronic or other means. Access to the meeting by the public should be provided by telephone whenever feasible. Some platforms allow access by video and telephone concurrently.

Q- What suggestions do you have for public access to email and mail only hearings.

A- You should post when and how you will be reviewing these and if a member or members of the public want to listen in, how they can do so.

Q- Will the slides from the presentation be available after the meeting so we can get the links?

A- Yes, all information is available here. <https://www.vlct.org/resource/webinar-pvr-response-covid-19>

Q- Regarding grievance hearings and evidence, when would the owner be required to

provide evidence?

A- They would need to provide their written grievance at or up to the time of the hearing. The method by which they can transmit the information to you should be spelled out in your town's grievance plan, which is why it would make sense to put it all in writing with the notice and the posting.

Q- Has an option been considered to allow one inspector to videotape a home inspection in the appeal process for the rest of the committee?

A- Are you referring to the BCA? If so, I think the best method would be to see how the situation is when the time frame is closer for the BCA and whether or not a video by the taxpayer would make sense, or individual committee members going through to avoid a grouping etc. The important thing is to develop a plan and then be willing to change the plan if need be as the situation and limitations change. The Legislature is currently considering legislation that would suspend the requirement for in-person inspections by the BCA.

Q- What about legal posting places? All except the PO are closed right now.

A- "Statutory requirements for posting notices continue to apply to lister and BCA hearings. Unless the Legislature authorizes electronic notices, you may need to get creative to meet the physical posting requirements during the declared state of emergency."

Q- Is it sufficient to post notice to the Public that they must register ahead of time if they want to participate in Public Grievances meetings?

B- Your notice must provide information on how the public can access the grievance hearings remotely. Access to the meeting by telephone should be provided whenever feasible.

Q- Can the public speak at grievance hearings? I have never had anyone else at anyone's grievance before.

A- Pursuant to 1 V.S.A. § 312(h), the public does not have the right to comment during

quasi-judicial hearings.

Q- If the town has the technology and personnel available for remote/virtual meetings and neglects to use them, will there be potential liability to the towns or listers should someone become ill?

A- We do not have the answer to that. However, we would certainly recommend that you err on the side of caution and use electronic means if at all possible and you have the capability.

Q- If you choose to extend the deadline for lodging the abstract can you pick a date, or does it have to be August 15th?

A- If you choose to take the extension option, you can file at any time up until that date.

Q- Do you have to do some type of video hearings or can you do just by email, phone calls, et cetera?

A- There is no legal requirement that hearings be videotaped. You must provide a means for the public and the taxpayer to present their case and for the public to hear the case. This can be accomplished in many different formats and you must determine what will work best for your town. See our website for a variety of suggestions.

Q- I thought the abstract was due June 4th and the GL is due July 15th...

A- For towns with a population of less than 5000 the abstract grand list filing is June 4th. However, you always can request an extension to that timeframe if the Director of PVR agrees. This year we have offered an easy option for any town to have an extension to August 15 due to the situation. All your town would need to do is sign the letter on our website and mail it in to us as well as retain a copy for your town records.

<https://tax.vermont.gov/sites/tax/files/documents/Grand%20List%20Extension%2>

[OLetter.pdf](#)

<https://legislature.vermont.gov/statutes/section/32/129/04111>

<https://legislature.vermont.gov/statutes/section/32/129/04341>

Q- Given the pandemic, should the law be changed for this year to protect listers?

A- This is precisely why we are strongly suggesting no face-to-face grievance hearings and also allowing for extensions to filing. We recommend that you develop a plan that will keep your listers and your public safe in this situation.

Q- Select Boards are able to hold remote meetings. . Can Lister grievance hearings be held the same way?

A- This is a great point of clarification. Ask your Selectboard how they are holding their meetings and request access to the same form of media for Listers Grievance hearings.

Q- Do Skype or Facetime satisfy public meeting requirements?

A- I think whatever method requesting a grievance you set up – such as email or a phone number should and can be monitored up to and during the hearings. This is part of the planning process- what will work best for your town? Maybe one lister is monitoring a phone line that is set up and published for access to the public and taxpayers?

Q- In requests for grievance could we add an opt out for public meeting by just requiring written submissions?

A- No. Any time a taxpayer wishes to submit their grievance in writing and not appear, you must still hold the hearing and make your decision based on the evidence they presented. This is true in any year. Also, if they file in writing and do not appear,

even if they expressed an interest in doing so, you must make your decision based on the information you have in writing.

Q- There has never in the past been an emphasis on public access to the grievance hearings. Why now?

A- Grievance hearings are a public meeting under Vermont law and have always been and should always be open to the public. If that is not the format you have been following, you should.

Q- Are we supposed to hear owner grievances on the assessed value of their property?

A- A grievance is actually used to determine the fair market value of the property as of April 1 of that year. This may or may not be equal to the assessed value and that is the purpose of a grievance hearing.

Q- So we should be able to do conference calls or zoom meetings or whatever at the time of the hearing, with the owner and whoever they bring to the meeting...

A- Yes, and any member of the public who wishes to hear.

Q- Yes - it is about hearing grievances. WE have not ever recorded the hearings in the past; why would we need to do that now?

A- You are not required to record Lister grievances but you should take notes and have minutes available as with a public meeting.

Q- It is not about barring the public from access. These are not "open meetings" they are hearings.

A- Lister grievances are subject to Open Meeting Law.

Q- Is there a resource to hire to help us set everything up? Feeling overwhelmed with all the different possibilities, etc.

A- NEMRC is available to help towns with a setup, or if you have a town IT

professional, they could also assist you.

Q- How do the listers present evidence to the BCA? Should we be working with them now for set ups?

A- That will depend on the setup and plan for BCA hearings and how they will be held. Yes, we recommend you plan now with the understanding that it may change by the time BCA hearings begin.

Q- As far as walk-in grievances, I would consider the above to avoid someone hacking into your meeting and being inappropriate. They can request a hearing any time up to the close of the hearings but they must request one to be added to the zoom meeting or whatever remote meeting you have.

A- As before, a property owner can request a hearing in writing at or prior to the time set for grievance.

Q- Given that all must happen in open meeting, if the Listers have grievances that are submitted by letter only, do we have to read those publicly on a zoom chat?

A- We would recommend this as best practice, yes.