
EFFECTIVE TAX ASSESSMENT APPEALS: THE BOARD OF LISTERS' ROLE IN THE PROCESS

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Steps of the Process

Statutory Deadlines

Three Steps

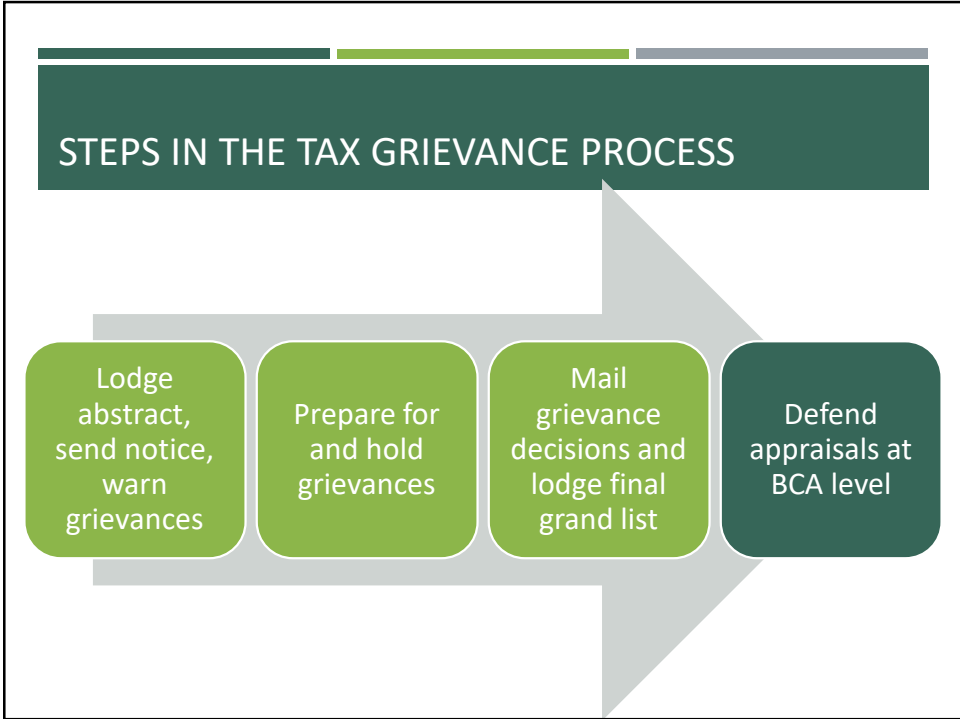
Role of Professionals

Resources

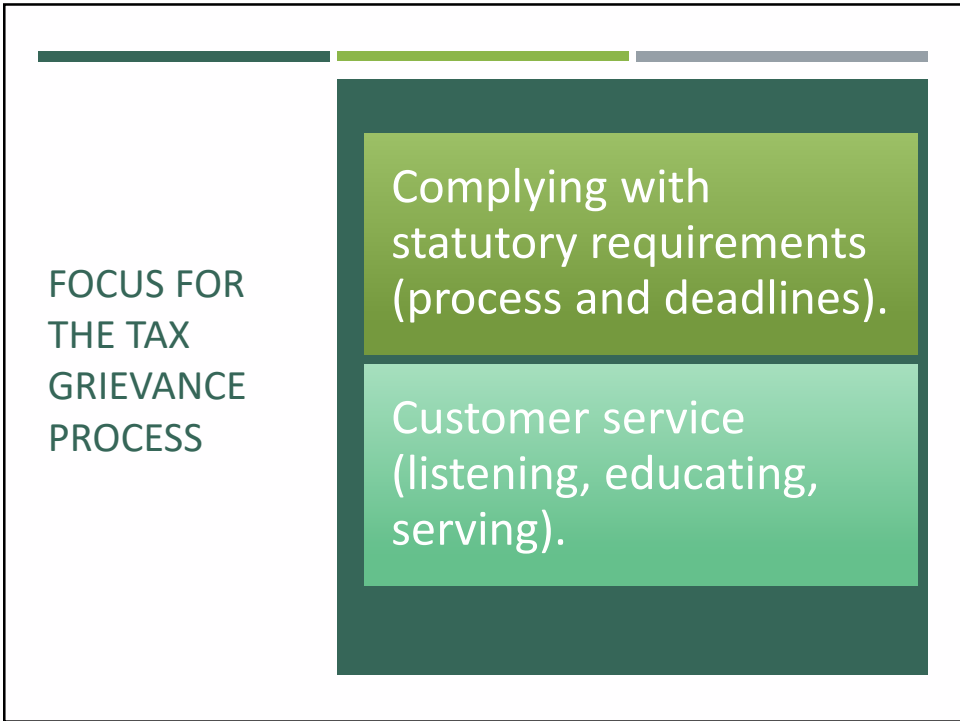
Q & A

AGENDA

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STATUTORY DEADLINES	Lodging abstract and provide notice
	Grievance hearings must start
	Grievances must be completed
	Results of grievances mailed
	Grand List lodged

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STATUTORY DEADLINES

Action	Population <5,000	Population ≥ 5,000
Lodge Abstract Post public notices Mail individual notices	May 5	May 5
Grievances must start	May 20	May 20
Grievances must be completed	June 2	June 2
Results of grievances mailed	June 9	June 9
Grand List lodged	June 25	June 25

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EXTENSION OF DEADLINES

32 V.S.A. § 4341 Extensions of time; Generally:

“The several dates fixed by law, on or before which:

- (1) abstracts of individual lists shall be completed and lodged in the town clerk's office;
- (2) meetings of listers may be held to hear grievances; and
- (3) hearings upon such grievances shall be closed; etc.

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EXTENSION OF DEADLINES

32 V.S.A. § 4341 (cont'd):

“ ... shall be extended as follows: In towns of fewer than 5,000 inhabitants, 30 days; in towns of 5,000 or more inhabitants, 50 days. Nothing contained in this section shall in any manner change the date fixed in a municipal charter whereon any of the aforesaid acts or things are therein required to be done or performed.”

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STATUTORY DEADLINES (AS EXTENDED)

Action	Population <5,000	Population ≥ 5,000
Lodge Abstract Post public notices Mail individual notices	June 4	June 24
Grievance hearings must start	June 20 (June 19 is Sunday)	July 9
Grievance hearings must be completed	July 2	July 22
Results of grievances mailed	July 9	July 29
Grand List lodged	July 25	August 15 (August 14 is Sunday)

<https://www.vlct.org/municipal-assistance/municipal-topics/property-tax-appeals/lister-and-bca-deadlines>

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EXTENSION OF DEADLINES

The Listers, with approval of the Selectboard, can request an extension from the Director of Property Valuation and Review.

32 V.S.A. § 4342

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STEP 1 - FILE, POST, AND MAIL (DONE SIMULTANEOUSLY)

File

File a preliminary grand list ("lodge the abstract of individual lists") with the town clerk;

Post

Post public notice that abstract has been filed;

Mail

Mail change of appraisal notice to taxpayers.

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STEP 1. FILE, POST, AND MAIL (DONE SIMULTANEOUSLY)

- a) File a preliminary grand list (“lodge the abstract of individual lists”) with the Town Clerk;
- b) Post public notice that abstract has been filed;
- c) Mail change of appraisal notice to taxpayers.

On or before May 5 th	<u>32 V.S.A. § 4111(a)</u>
+ <u>Automatic extension</u>	<u>32 V.S.A. § 4341</u>
= Last date:	June 4 th for towns < 5,000 June 24 th for towns ≥ 5,000

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STEP 1. FILE, POST, AND MAIL (POST PUBLIC NOTICE)

- 2. Post public notice that the **abstract has been filed**:
 - Time: when abstract is filed.
 - Places:
 - Grand List;
 - Town Clerk’s office; and
 - Four other public places in town.
 - Contents of notice:
 - Listers have completed and lodged the grand list; and
 - The time and place of Lister grievance hearings.

32 V.S.A. §§ 4111(c), (e)

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Form PVR-4111
NOTICE TO TAXPAYERS

Notice is hereby given in accordance with 32 V.S.A. § 4111 that the undersigned listers within and for the Town/City of _____ have this day completed the abstract of individual lists (abstract) of property owners as of the first day of April, _____.

The listers have this same day lodged the abstract in the office of the clerk for the inspection of taxpayers.

On the _____ day of _____, _____ at _____ a.m./p.m., the undersigned listers will meet at _____ (place), to hear appeals of taxpayers aggrieved by actions of the listers from whom timely grievances have been received.

To be timely, such grievance must be in writing and received (postmarks not accepted) by the close of business on the _____ day of _____, _____.

<https://tax.vermont.gov/content/form-pvr-4111>

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STEP 1. FILE, POST, AND MAIL
(POST PUBLIC NOTICE)

An **agenda** must also 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 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)

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STEP 1. FILE, POST, AND MAIL (MAIL INDIVIDUAL NOTICES)

3. Change of Appraisal Notices:

- Must be mailed at least 14 days before the time fixed for grievance hearings; and
- Should be sent by registered or certified mail. Certificate of mailing also suffices.
- If not sent by one of these methods and a dispute arises, the law will presume that the notice was not sent.

32 V.S.A. § 4111(e)

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STEP 1. FILE, POST, AND MAIL (MAIL INDIVIDUAL NOTICE)

3. Change of Appraisal Notices must include:

- Any change in appraised value or the change in the allocation of value to homestead or house site;
- The amount of the change; and
- The schedule (time, date and place) of the Lister grievance meeting(s).

32 V.S.A. § 4111(e)

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STEP 1. FILE, POST, AND MAIL (MAIL INDIVIDUAL NOTICE)

Change of Appraisal Notice is **not** a prerequisite to the grievance process:

1. A taxpayer may file grievance regardless of whether there has been any change in their property assessment that year. Exception for when value has been set by the State or by Court Order. In that case, the value is fixed “for the year in which the appeal is taken and the next two ensuing years.”

32 V.S.A. § 4468

2. “If the listers discover any error or omission in such abstract, they shall correct the same and shall forthwith give notice thereof in writing by mail, postage prepaid, or by personal delivery to the taxpayer whose list is thus changed, unless such change was made in his or her presence.”

32 V.S.A. § 4111(f)

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STEP 2. GRIEVANCE HEARINGS

“...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...”



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32 V.S.A. § 4221

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STEP 2. GRIEVANCE HEARINGS

Grievances Must Start:

On or before May 20th 32 V.S.A. § 4111(c)

+ Automatic extension 32 V.S.A. § 4341

= Last date:

June 20th for towns < 5,000

July 9th for towns ≥ 5,000

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STEP 2. GRIEVANCE HEARINGS

- Taxpayers initiate the grievance process by filing their “objections” with the Listers.
- The bar to enter the process is very low:
 - Objections must be in writing;
 - Written notes to the Lister chair suffice to qualify as “objections in writing.” *Gionet v. Town of Goshen*, 152 Vt. 451, 456 (1989).

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STEP 2. GRIEVANCE HEARINGS

DEADLINE for filing grievances:

- “A person who feels aggrieved by the action of the listers and desires to be heard by them, shall, on or before the date 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)

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STEP 2. GRIEVANCE HEARINGS: EDUCATING TAXPAYERS

- Explain why a town-wide reappraisal (if conducted) was necessary;
- Outline the appraisal process and how property values are determined;
- Explain the tax appeal process and what is required from taxpayers;
- Explain where taxpayers can get information on property values (lister cards, etc.).
- Make yourselves available to answer questions and schedule grievances.

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STEP 2. GRIEVANCE HEARINGS: EDUCATING TAXPAYERS

Provide links to helpful resources:

- **A Handbook on Property Tax Assessment Appeals** (2009) (Sec. of State and Dept. of Taxes):

https://outside.vermont.gov/dept/sos/Municipal%20Division/tax_appeal_handbook_2007.pdf

- **Are You Appealing? An Introductory Guide to Property Tax Assessment Appeals** (2020) (Vermont Institute for Government):

<https://vtinstituteforgovt.weebly.com/uploads/4/6/7/4/46746127/vig-appealing-2020.pdf>

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STEP 2. GRIEVANCE HEARINGS

PUBLIC VETTING PROCESS FOR THE GRAND LIST

Primary purpose is to discover and address any errors or omissions in the abstract of individual lists.

Although grievance hearings are required by law, they tend to be conducted rather informally.

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I was wrr.
I was wrrr.
I was wrrrr.

STEP 2. GRIEVANCE HEARINGS:
CUSTOMER SERVICE

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STEP 2. GRIEVANCE HEARINGS:
CUSTOMER SERVICE

ATTITUDE:

Listers should maintain an open and receptive attitude during grievances.

15-20% of taxpayers grieve to the lister;
15-20% of those will appeal to the BCA.

A good attitude and clear explanation may prevent an appeal.

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STEP 2. GRIEVANCE HEARINGS: ATTENDANCE

LISTERS

- All three Listers should participate;
- At least two Listers must be present and at least two Listers must agree in order to change an appraisal or correct an error:
 - 2 out of 3 creates “quorum”
 - 2 is the “concurrence of the majority,” as required by 1 V.S.A. § 172.

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STEP 2. GRIEVANCE HEARINGS: ATTENDANCE

TAXPAYER

- Taxpayer does not have to attend. If a written grievance is filed, the Listers must make a determination even if the taxpayer does not appear at the grievance hearing.
- A taxpayer may be represented by an attorney or other person.

32 V.S.A. § 4222

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STEP 2. GRIEVANCE HEARINGS: ATTENDANCE

PUBLIC

- Attendance must be allowed;
- Participation is not a right of the public who attend the hearing:
“At an open meeting the public shall be given a reasonable opportunity to express its opinion on matters considered by the public body during the meeting ... This subsection shall not apply to quasi-judicial proceedings.”

1 V.S.A. § 312(h)

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STEP 2. GRIEVANCE HEARINGS: CONDUCT HEARING

PROCESS

- Try to allow sufficient time;
- OK to impose time limitations;
- Explain your assessment, answer questions, listen;
- Thank the property owner;
- Do not announce the decisions. State when the written decision should be expected;
- Close the hearing and enter deliberations.

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STEP 2. GRIEVANCE HEARINGS: DEADLINE

Grievance Hearings:

Completed “not later than June 2” 32 V.S.A. § 4221

+ Automatic 30-day extension 32 V.S.A. § 4341

= Last date: July 2nd for towns < 5,000

July 22rd for towns ≥ 5,000

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STEP 2. GRIEVANCE HEARINGS: MEETING MINUTES

Minutes must be kept of all meetings. They must give a “true indication” of the business of the meeting which includes, at a minimum:

1. All topics and motions that arise;
2. All members of the public body present;
3. All other active participants;
4. All motions, proposals, and resolutions made and their result; and
5. Results of any votes, with a record of individual votes if a roll call is taken.

1 V.S.A. § 312(b)(1)

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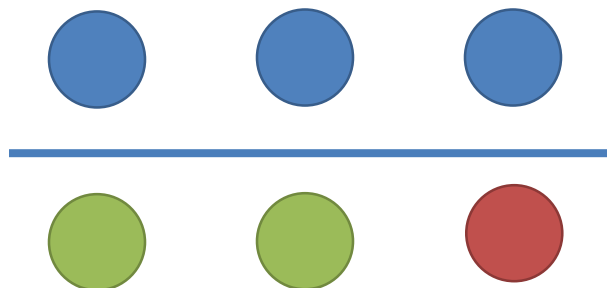
STEP 2. GRIEVANCE HEARINGS: DELIBERATIONS

Lister deliberations (whether public OR private):

- **May** occur at any time after hearing;
- **May** occur by phone, email, etc.;
- **Do not** need to be warned/noticed;
- **Do not** need an agenda;
- **Are not** open to the public;
- **Do not** require the taking of minutes;
- **Do not** require that the decision is made in public or that votes are verbally declared.

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STEP 2. GRIEVANCE HEARINGS: DECISIONS



When joint authority is given to three or more, the **concurrence of a majority** of such number shall be sufficient and shall be required in its exercise.

1 V.S.A. § 172

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STEP 2. GRIEVANCE HEARINGS: DECISIONS

Requirements of Decisions:

1. In writing;
2. Should be sent by registered or certified mail (or certificate of mailing); and
3. Inform the taxpayer of the right to appeal the decision to the Board of Civil Authority by lodging an appeal with the Town Clerk within 14 days of the mailing on the notice.

32 V.S.A. § 4224

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Form PVR-4224 RESULT OF GRIEVANCE DAY APPEAL

TO:

From: Board of Listers/Assessor

Grand List Year as of April 1, _____

Town of: _____

Your grievance concerning the appraised value of your property, identified in the Grand List as:

_____ with SPAN _____

has been given careful consideration. The results are as follows:

<https://tax.vermont.gov/content/form-pvr-4224>

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STEP 3. MAIL DECISIONS & LODGE GRAND LIST

Grievance Decisions:

Mailed on or before June 9th 32 V.S.A. § 4224

+ Automatic extension 32 V.S.A. § 4341

= Last date: **July 9th** for towns < 5,000

July 29th for towns ≥ 5,000

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STEP 3. MAIL DECISIONS & LODGE GRAND LIST

Lodge (Final) Grand List:

On or before June 25th 32 V.S.A. § 4151

+ Automatic extension 32 V.S.A. § 4341

=Last date: **July 25th** for towns < 5,000

August 15th for towns ≥ 5,000

ATTACH LISTERS' OATH TO GRAND LIST

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Attach listers' oath to Grand List:

"I do solemnly swear (or affirm) that according to my best knowledge, information and belief the foregoing list contains a true statement of the listed valuation of all real estate and taxable personal estate, within the town of

So help me God (or 'under the pains and penalties of perjury')."

32 V.S.A. § 4151(b)

STEP 3. MAIL DECISIONS & LODGE GRAND LIST

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POSTSCRIPT

- Once lodged, the Grand List is no longer under the control of the listers.
- If taxpayer appeals to BCA, listers are required to present their case and defend their appraisal to the BCA.
- In appeals beyond the BCA there is generally no role, but Listers *may* be designated by the Selectboard to represent the town at Superior Court, before the State Appraiser, or the VT Supreme Court.

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PROFESSIONAL APPRAISERS

1. **Expert Assistance Needed** (just helping, can't make decisions!):
 - Listers, with selectboard approval, may employ "expert advice or assistance."
2. **Appointed Assessor**
 - If selectboard can't find anyone to fill vacancy in order to obtain a minimum majority in the listers board, it can appoint assessor to serve until next election;
 - Has same authority/obligations as other listers and doesn't have to be resident.
3. **Office of Lister Eliminated** (replace board of listers):
 - "...If a town votes to eliminate the office of lister, the selectboard shall contract with or employ a professionally qualified assessor, who need not be a resident of the town..."

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COVID-19 TEMPORARY LAWS

- **Acts 78** (until Jan. 15, 2023):
- Meetings and hearings can be conducted by remotely by electronic or other means;
- Posting requirements for meeting agendas and notices of special meetings have been relaxed to allow for electronic notification.

[VLCT Open Meeting Law](#)
[COVID-19 FAQs](#)

[VLCT Remote Public Meetings Toolkit](#)

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VLCT RESOURCES

Municipal Topics Home Page:

[Property Tax Assessment Appeals](#)

- [Property Tax Assessment Appeals Info Sheet](#)
- [Lister Grievance Model Application Form](#)
- [2022 Tax Assessment and Appeals Process and Deadlines Poster](#)

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VT TAX DEPT. RESOURCES

- [Tax Department Lister Grievance Application Template](#)
- [Tax Department Municipal Forms & Resources](#)
- [Listers Handbook](#)

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QUESTIONS?

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(802) 229-9111

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