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

Garrett Baxter, Senior Staff Attorney
Municipal Assistance Center

AGENDA

Steps of the Process
Statutory Deadlines
Three Steps
Role of Professionals
Resources
Q & A
STEPS IN THE TAX GRIEVANCE PROCESS

- Lodge abstract, send notice, warn grievances
- Prepare for and hold grievances
- Mail grievance decisions and lodge final grand list
- Defend appraisals at BCA level

FOCUS FOR THE TAX GRIEVANCE PROCESS

- Complying with statutory requirements (process and deadlines).
- Customer service (listening, educating, serving).
MAY 2007

STATUTORY DEADLINES

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

<table>
<thead>
<tr>
<th>Action</th>
<th>Population &lt;5,000</th>
<th>Population ≥ 5,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lodge Abstract</td>
<td>May 5</td>
<td>May 5</td>
</tr>
<tr>
<td>Post public notices</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mail individual notices</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grievances must start</td>
<td>May 20</td>
<td>May 20</td>
</tr>
<tr>
<td>Grievances must be completed</td>
<td>June 2</td>
<td>June 2</td>
</tr>
<tr>
<td>Results of grievances mailed</td>
<td>June 9</td>
<td>June 9</td>
</tr>
<tr>
<td>Grand List lodged</td>
<td>June 25</td>
<td>June 25</td>
</tr>
</tbody>
</table>

### 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.
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.”

STATUTORY DEADLINES (AS EXTENDED)

<table>
<thead>
<tr>
<th>Action</th>
<th>Population &lt;5,000</th>
<th>Population &gt; 5,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lodge Abstract</td>
<td>June 4</td>
<td>June 24</td>
</tr>
<tr>
<td>Post public notices</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mail individual notices</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grievance hearings must start</td>
<td>June 20 (June 19 is Sunday)</td>
<td>July 9</td>
</tr>
<tr>
<td>Grievance hearings must be completed</td>
<td>July 2</td>
<td>July 22</td>
</tr>
<tr>
<td>Results of grievances mailed</td>
<td>July 9</td>
<td>July 29</td>
</tr>
<tr>
<td>Grand List lodged</td>
<td>July 25</td>
<td>August 15 (August 14 is Sunday)</td>
</tr>
</tbody>
</table>

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

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.
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 5th
+ Automatic extension
= Last date:

32 V.S.A. § 4111(a)
32 V.S.A. § 4341
June 4th for towns < 5,000
June 24th for towns > 5,000

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)
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)
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)**
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)

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...”

32 V.S.A. § 4221
STEP 2. GRIEVANCE HEARINGS

Grievances Must Start:
On or before May 20\textsuperscript{th}
\hspace{2em}32 V.S.A. § 4111(c)

+ Automatic extension
\hspace{2em}32 V.S.A. § 4341

= Last date:

June 20\textsuperscript{th} for towns < 5,000
July 9\textsuperscript{th} for towns ≥ 5,000

Taxpayers initiate the grievance process by filing their “objections” with the Listers.

The bar to enter the process is very low:

\begin{itemize}
  \item Objections must be in writing;
  \item Written notes to the Lister chair suffice to qualify as “objections in writing.” \textit{Gionet v. Town of Goshen}, 152 Vt. 451, 456 (1989).
\end{itemize}
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 of her agents or attorneys.”

32 V.S.A. § 4111(g)

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.
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):


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.
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.
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.

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
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)

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.
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 2\(^{nd}\) for towns < 5,000
July 22\(^{nd}\) for towns ≥ 5,000

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)
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.

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
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

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
STEP 3. MAIL DECISIONS & LODGE GRAND LIST

Grievance Decisions:

Mailed on or before June 9th \[32\text{ V.S.A. \textsection 4224}\]

+ Automatic extension \[32\text{ V.S.A. \textsection 4341}\]

= Last date:  
  \[\text{July 9th} \text{ for towns < 5,000}\]
  \[\text{July 29th} \text{ for towns \geq 5,000}\]
STEP 3. MAIL DECISIONS & LODGE GRAND LIST

Lodge (Final) Grand List:

On or before June 25\(^{\text{th}}\) 32 V.S.A. § 4151
+ Automatic extension 32 V.S.A. § 4341

=Last date:
  - July 25\(^{\text{th}}\) for towns < 5,000
  - August 15\(^{\text{th}}\) for towns ≥ 5,000

ATTACH LISTERS’ OATH TO GRAND LIST

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
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.

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…”
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

---

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
VT TAX DEPT. RESOURCES

- Tax Department Lister Grievance Application Template
- Tax Department Municipal Forms & Resources
- Listers Handbook

QUESTIONS?
INFO@VLCT.ORG
(802) 229-9111