

THE TAX GRIEVANCE/TAX APPEAL PROCESS

A taxpayer may request to have his/her taxes decreased by abatement or through the tax grievance process.

Abatement is a request for a reduction in taxes and can only be granted using one or more of the reasons specified under 24 V.S.A. § 1535 which include but are not limited to financial hardship, or destruction of property. The decision to grant abatement is not a substitute for a tax grievance, nor a second bite at the apple for a taxpayer who has already participated in the tax grievance hearing process. In other words, abatement has nothing to do with correctly appraising the property.

OTHER THOUGHTS ON PROPERTY APPRAISALS

The assigning of property values is an imprecise science. The appraising of property is designed to provide a fair, equitable process, whereby decisions are made based on evidence rather than on personal feelings or political concerns in town.

Taxpayers considering an appeal of the town's assessment of their property should be aware that even while their property is under appeal, taxes remain due and fees and interest for late payments will be assessed.

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1. Lister Grievance

Taxpayers who wish to contest the town's valuation of their property must first file a grievance with the Listers. ALL GRIEVANCES MUST BE FILED IN WRITING within the prescribed timeframe set forth by Vermont State Statutes. The Listers will schedule a time to hear the grievance. The Listers' grievance hearings are open public meetings, the purpose of which is to discover any possible errors or omissions in determining the value of a property. Evidence may be oral testimony or by presenting documents. However, the burden of proof and persuasion remain with the taxpayer. The Listers upon completing the hearings will notify the taxpayer in writing of their decision.

2. Board of Civil Authority (BCA) Tax Appeal

If the taxpayer does not agree with the Listers' grievance decision he/she may appeal to the Board of Civil Authority. ALL APPEALS to the BOARD OF CIVIL AUTHORITY MUST BE FILED IN WRITING to the Town Clerk within 14 DAYS FROM THE DATE THE LISTERS MAILED THE RESULT OF HIS/HER GRIEVANCE HEARING.

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The Board of Civil Authority is comprised of the Town Clerk, Selectboard and Justices of the Peace. The job of the BCA is to determine whether the property being appealed is assessed fairly when compared to other similar properties in town. This means the BCA is the judge, which listens to evidence that is presented by the Listers and the Property Owner(s). Just like with the Listers' grievance hearing, the property owner still has the burden of persuading the BCA that the property assessment should be changed. The property owner needs to be ready to present exhibits and other evidence to the BCA that will support his/her arguments regarding the property's fair market value.

The BCA Tax Appeal Hearing is "de novo" (anew). This means all parties may introduce any relevant material and evidence whether or not they were submitted to the Listers. *Evidence* can be in the form of photos, copies of Lister cards, independent appraisals or by oral presentation of fact and is *presented under oath*.

After the presentation of evidence and cross-examination, the BCA will appoint an inspection committee of three members to inspect the property and report its' written findings to the full BCA within 30 days of the date of the BCA hearing. Under State law, the inspection committee is authorized to inspect the entire property including the interior and exterior of any structure on the property. If access is denied to the inspection committee, your appeal will be deemed withdrawn. Therefore, you (or your representative) will need to be present at this inspection. **PROPERTY OWNERS:** *It is important to understand that when the committee comes to your property to inspect you are not to engage in conversation pertaining to your appeal.* If the committee has questions, they will ask.

Within 15 days of the BCA receiving the inspection committee report, the board is required to report and list reasons for their decision. The BCA decision does not have to be made in open session. Vermont's Open Meeting Law authorizes quasi-judicial bodies, such as the BCA, to enter into deliberative session to make their decision after all evidence and reports have been heard.

The BCA's decision is then certified to the *Town Clerk*, who records it in the grand list book and *notifies the property owner in writing by certified mail of the BCA decision.*

3. Appealing Beyond the BCA

When the property owner is not satisfied with the decision of the BCA, he/she may *appeal to either the State Appraiser or Superior Court*, but the appeal must be filed within 30 days of the town clerk mailing the notice of decision. (32 V.S.A. §4461). Appeals can be filed by the property owner or the Selectboard. Information on how to appeal beyond the BCA will be

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provided to the taxpayer when the Town Clerk sends written notification to the property owner of the BCA decision.

Should the property owner choose to appeal to the State, the Director of Property Valuation and Review will appoint an appraiser, who will conduct a hearing in the town where the property is located. Ten days notice is required prior to the hearing, and the State Appraiser is obligated to inspect the property and issue a decision in writing.

Should the property owner choose to appeal to the Superior Court, the property owner serves notice on all interested parties and the town clerk prepares the record, consisting of the original papers and exhibits, and transmits the record to the clerk of the court.

A further appeal to the Vermont Supreme Court is also available. These appeals are governed by the Vermont Rules of Appellate Procedure.

When the appeal process is complete, the court of final decision files a certified copy of the decision with the town clerk for recording in the grand list. The taxpayer also receives a copy. If the appraised value of the property under appeal is reduced by a court or the state by more than 20 percent (20%) of the original appraisal, the appeal fee paid by the property owner must be returned to the taxpayer. (32 V.S.A. §1752)

For additional information on the Tax Grievance process contact the Town Clerk's Office at (802) 422-3243 or email lucrecia@killingtontown.com. Office hours are 9:00 a.m. - 3:00 p.m., Monday through Friday.