

TAX APPEAL HEARING POLICY  
AND  
CODE OF CONDUCT

The following Tax Appeal Hearing Policy and Code of Conduct was adopted by the Board of Civil Authority (B.C.A.) at a duly warned meeting, held on June 22, 2010, 4:00 p.m. at the Killington Town Office, Meeting Room, Killington, Vermont.

1. All B.C.A. Tax Appeal Hearings will be held at the Killington Town Office, Meeting Room, Killington, Vermont unless otherwise warned and noticed. Any reconvened session of a tax appeal hearing will not be warned and noticed as it is a continuation of the first meeting.
2. Open Meeting law: All hearings will be conducted in accordance with 1 V.S.A. §310(2) - Open Meeting law. All hearings will be recorded. Draft meeting minutes will be available in the Town Clerk's Office 5 days from the date of the meeting [1 V.S.A. §312 (b)].
3. Quorum of the BCA: Per 24 V.S.A. § 801 for BCA conducting tax appeals - "The act of a majority of the board *present* at the meeting shall be treated as an act of the board."
4. Conflicts of interest: Board members must step down from any appeal that involves a relative, by blood or marriage, who is a first cousin, niece, nephew, aunt, uncle, parent, grandparent, or sibling. [12 V.S.A. § 61] Disqualification: Members of the BCA who appeal their own taxes or who have any interest in property under appeal are prohibited from serving on the BCA for Tax Appeal during the year the property is under appeal. [32 V.S.A. §4404 (d)] If a taxpayer believes any BCA member should be excluded from hearing a tax grievance based on the criteria mentioned herein; then he/she must raise the concern to the BCA Chair prior to the presentation of evidence.
5. Deliberative Session: Board of Civil Authority Meetings to hear tax appeals are quasi judicial meetings. After hearing evidence, the BCA can go into deliberative session without regard to the warning, minute, or executive session provisions of the open meeting law.
6. The Board of Civil Authority Members, the Listers and the taxpayer(s), per state statute, will *sign* and *take* their respective *oaths prior to the commencement of tax grievance hearing*.
7. The Board of Civil Authority does not consist of "experts" in the field of property valuation. However, it is the job of the BCA to act as "Judge" in the appeal and decide which *evidence* outweighs the other party's evidence.

**TAX APPEAL HEARING POLICY AND CODE OF CONDUCT continued:**

8. Ex Parte Communications - Once evidence has been submitted to the BCA there will be no communication between any BCA member, Lister or Taxpayer with regards to the tax appeal. **Taxpayer/Lister** this means that when the inspection committee of three visits a property neither party is permitted to "point things out" or "discuss" any part of the appeal unless directly asked a question by the inspection committee member.
9. Site Visits: The Vermont League of Cities and Town's (VLCT) legal opinion dated, June 8, 2004 states the Open Meeting Law specifically exempts "site inspections for the purpose of assessing damage or making tax assessments or abatements..." from its requirements. It further states there is no other "legal" requirement to notify the Lister of the site visit.
10. Maintaining Order:
  - No party will speak unless recognized by the Chair.
  - No profanity/slander or unprofessional conduct will be allowed by any party. Any individual who displays these actions will be removed from the meeting.
  - The Chair has the right to limit participation in the process to only those who have a legal interest and are relevant to the evidence.
11. Every recognized participant will be given five (5) minutes to orally present their respective evidence. The Board of Civil Authority Chair may appropriate additional time. Cross examination will be allowed by all parties.
12. Evidence:
  - To ensure due process evidence will be limited to "what is relevant" - determination to be made by the BCA Chair.
  - All evidence will be presented to the Clerk of the Board, logged in and assigned an evidence number. Said evidence log will become part of the meeting minutes.
  - It is the responsibility of the respective party's (Taxpayer or representative of the property owner/Lister) to collect and present their own evidence.
  - The Listers will present evidence first, then the appellant.
13. It is the responsibility of the Board of Civil Authority, Taxpayer and Listers to ensure the policy and code of conduct are followed.
14. The Board of Civil Authority will review this policy prior to hearing evidence, annually.

ATTEST:

  
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Lucretia Wonsor, Clerk of the Board