Doc ID: 000718990003 Type: TRC
BK 7 PG 115-117

TOWN OF KILLINGTON VERMONT

RULES OF PROCEDURE FOR BCA APPEAL HEARINGS

A. PURPOSE. The Board of Civil Authority (BCA) of the Town of Killington is required by 32 VSA Chapter 131 to conduct appeal hearings of Lister property valuation decisions. The purpose of these rules is to establish uniform procedures for conducting such appeal hearings and ensure compliance with Vermont's Open Meeting Law.

B. APPLICATION. These rules of procedure shall apply to all property valuation appeal hearings conducted by the Town of Killington Board of Civil Authority. A copy of these rules shall be provided to the Town of Killington Board of Listers and to each party bringing an appeal before the BCA.

C. PROCEDURE.

1. The Chair of the BCA shall chair all tax appeal hearings. If the Chair is absent, a member selected by the BCA shall Chair the hearing. The Chair may make motions and may vote on all questions before the BCA. The Chair shall rule on all questions of order and procedure.

2. A majority of those BCA members present at a tax appeal hearing shall constitute a quorum, so long as there are at least three members present. With respect to a particular hearing, the act or decision of a majority of those members present at the hearing shall be treated as the act or decision of the full BCA. 24VSA § 801. If a quorum is not present, the only action that may be considered is a motion for recess or adjournment of the hearing.

3. Each BCA meeting shall have an agenda prepared by the clerk, with 15 minutes (5 min. for the Appellant) allotted for each hearing. All hearings shall be conducted in the same order as they appear on the agenda, except that by majority vote of the BCA, the order of hearings may be modified.

4. All hearings shall be recorded. Appellants shall submit three copies of all documentary evidence to the BCA 48 hours prior to the hearing. Other documentary evidence can be accepted at the Hearing. The clerk shall mark all documents submitted to the BCA with appropriate identifying information. Other documentation and evidence can be accepted at the hearing.

5. The Chair may exclude any irrelevant, unreliable or unnecessarily repetitive evidence. Relevant evidence is any verbal testimony or document that tends to demonstrate the value of the property subject to appeal. Reliable evidence is any relevant evidence commonly relied upon by reasonably prudent people in the conduct of their affairs.

6. The Chair shall conduct all tax appeal hearings in the following sequence:

   a. Open the hearing, stating the name of the appellant, property location and parcel ID number.

   b. Ask the Clerk to give the appellant(s) and lister(s) the following oath: **"Under the pains and penalities of perjury, do you solemnly swear that the Evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?"**

   c. Ask the appellant if he/she has received a copy of these rules of procedure and whether he/she has any questions about how the hearing will proceed.

   d. Request BCA members to disclose any conflict or interest and/or *ex parte* communication.

   e. Ask the Listers to introduce the property on appeal by describing the property and its present valuation.

   f. Ask the appellant to present his/her valuation and supporting evidence (5 min. or less).

   g. Ask the Listers to respond to the information presented by the Appellant.

   h. Invite questions from BCA members.

   i. Ask the Listers to present their valuation and supporting evidence.

   j. Ask the Appellant to respond to the information presented by the Listers.

   k. Invite questions from BCA members.

   l. Appoint an inspection committee of three BCA members to inspect the property at a date and time set by the Chair and report its findings back to the BCA.

   m. **Recess** to a date and time not more than 30 days from the hearing to accept the inspection committee report.

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   n. **Reopen** the hearing at the date and time specified.

   o. Invite the inspection committee to present its report.

   p. Invite final questions from the BCA related to the inspection committee report.

   q. Invite final comments from the Appellant related to the inspection committee report.

   r. Invite final comments from the Listers related to the inspection committee report.

s. Repeat steps "o" thru "r" for each inspection committee report.

t. **Close** the hearing and explain that the BCA will enter deliberative session and will issue a written decision within 15 days.

7. Each property shall be subject to an inspection by a site inspection committee of not less than three BCA members appointed by the Chair. The site inspection committee shall report to the board within 30 days of the hearing. If, after notice, an Appellant refuses to allow an inspection of the property as required under 32 VSA 4404(c), including the interior and exterior of any structure on the property, the appeal shall be deemed withdrawn.

8. These rules may be amended by majority vote of the Board of Civil Authority.

Adopted by the Town of Killington Board of Civil Authority at its organizational meeting held on June 19, 2023.

Chair
Board of Civil Authority

Attest: _____
Town Clerk

Received for Record at Killington, VT
On 04/10/2023 At 1:28:34 pm

ATTEST _____
Town Clerk