

# **INFORMATIONAL HANDOUT FOR BOARD OF CIVIL AUTHORITY PROPERTY TAX ASSESSMENT APPEAL HEARINGS**

## **THE BOARD OF CIVIL AUTHORITY**

The Town of \_\_\_\_\_ Board of Civil Authority (BCA) hears taxpayers' appeals of the listers' valuation of their property. The \_\_\_\_\_ BCA is comprised of the Town's justices of the peace, selectboard and town clerk.

## **THE TAX APPEAL HEARING PROCESS**

An appeal to the BCA begins with a letter filed with the town clerk listing the grounds on which the taxpayer's appeal is based. A meeting of the BCA will be scheduled and the taxpayer will receive a written notice of the date and time of the meeting approximately two to three weeks prior to the hearing date.

Your hearing may be recorded and will begin with a review of the hearing process by the BCA chair. All members of the BCA will have previously taken an oath to "hear and determine all matters at issue between taxpayers and listers submitted for [their] decision." You will be asked to answer the following oath, "Under the pains and penalties 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?"

After the property is introduced, the chair will give you the opportunity to present your case. Your presentation should be limited to about 15 minutes and should focus on why you believe that the assessment of your property is incorrect. The listers will then present their case. BCA members will also be given the opportunity to ask you and the listers questions about your evidence. You should bring \_\_\_\_\_ copies of any document that you wish to submit to the BCA.

**Under Vermont law you will have the burden of persuading the BCA that the listers' valuation of your property is incorrect. You need to be ready to present evidence to the BCA that will support your arguments regarding your property's fair market value.**

After the BCA has heard your evidence and that of the listers, the chair will appoint an inspection committee and set a time for inspection of your property. 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 If access is denied to the inspection committee, your appeal will be deemed withdrawn.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. The site inspection is not an opportunity to give more testimony. You should not converse with inspection committee members about the value of the property while they are conducting the site inspection.

The BCA will reconvene no later than 30 days from the hearing date to hear the inspection committee's report and hear any additional evidence. Then the BCA will close the hearing, deliberate, and issue a written decision. This decision will be sent to you by certified mail.

Please note that you may choose to submit your appeal in writing to the BCA and not appear at the hearing, but keep in mind that the only evidence presented in your favor will be your written testimony with no opportunity to ask or answer questions that may arise. The hearing is your best opportunity to make your case before the BCA.

**To learn more about property tax assessment appeals, please see [A Handbook on Property Tax Assessment Appeals](https://www.sec.state.vt.us/media/258674/tax_appeal_handbook_2007.pdf), available at:  
[https://www.sec.state.vt.us/media/258674/tax\\_appeal\\_handbook\\_2007.pdf](https://www.sec.state.vt.us/media/258674/tax_appeal_handbook_2007.pdf)**

## **AFTER YOUR HEARING**

Pursuant to Title 32 V.S.A. § 4461, if you are dissatisfied with the decision of the BCA, you may appeal that decision either to the Director of the Division of Property Valuation and Review of the Vermont Department of Taxes or the Superior Court of the county in which the property is situated. The appeal to either the Director or the Superior Court is governed by Rule 74 of the Vermont Rules of Civil Procedure and is commenced by filing a notice of appeal within 30 days of the BCA's decision. Please see 32 V.S.A. § 4461 for more details on appealing a BCA decision.

## **ABATEMENT**

If you are concerned about your ability to pay your tax bill, you may be able to receive an abatement of your taxes. Abatement is a statutory process for relieving taxpayers from the burden of property taxes, penalty and interest when the law authorizes abatement and when the board of abatement, in its discretion, agrees that the request is reasonable and proper. It exists to permit the board to prevent an injustice or to help a taxpayer who faces extraordinary circumstances that make it difficult for the taxpayer to meet his or her tax obligations.

If you would like to request an abatement, please contact the Town Clerk.

**To learn more about abatement, please see [About Abatement](https://www.sec.state.vt.us/media/504754/ABOUT-ABATEMENT-2014.pdf), published by the Vermont Secretary of State. A copy of [About Abatement](https://www.sec.state.vt.us/media/504754/ABOUT-ABATEMENT-2014.pdf) can be obtained at: <https://www.sec.state.vt.us/media/504754/ABOUT-ABATEMENT-2014.pdf>**