

PROPERTY VALUATION AND REVIEW DIVISION
RULE 84-1

Section 1: Purpose and Scope

This rule is designed to provide a simple, fair and orderly procedure for deciding property tax appeals to the director of property valuation and review. It governs all proceedings pursuant to 32 VSA §§ 4461-4468.

Section 2: Authority

This rule is promulgated under the authority granted to property valuation and review division by 32 VSA §3411(3).

Section 3: Manner of Appeal

A taxpayer or the selectmen of a town aggrieved by a decision of the board of civil authority respecting a property tax appraisal may appeal that decision either to the superior court or to the director of property valuation and review.

An appeal to the director shall be commenced by mailing or delivering a notice of appeal to the office of the director. The notice must be filed in triplicate and must set forth the grounds upon which the appeal is based and a brief description of the property and its location.

Section 4: Filing Fee

The notice of appeal must be accompanied by a fee of \$15 (\$30) with respect to each individual property being appealed.

32 VSA §4461 was amended effective June 30, 1997. The filing fee was changed to \$30 per parcel.

Section 5: Time for Appeal

The notice of appeal and the \$15 (\$30) filing fee must be received at the office of the director before the close of business on the twenty-first day (*thirtieth day*) after the town clerk mails notice of the board of civil authority's decision to the taxpayer. However, if the twenty-first day (*thirtieth*) falls on a Saturday, Sunday or legal holiday, it shall be sufficient if the notice of appeal is received on the next business day.

32 VSA §4461 was amended effective January 1, 1998. The number of days for filing an appeal changed from 21 days to 30 days.

Section 6. Notice to Town Clerk and Taxpayer

When an appeal is filed by a taxpayer, the director shall forward one copy to the town clerk, and shall notify the taxpayer that the appeal has been received. The town clerk shall forthwith notify the town agent and chair of the board of listers of the appeal, and shall record it in or attach it to the grand list book.

When an appeal has been filed by the town, the director shall mail one copy of the notice of appeal to the taxpayer, and shall notify the town clerk and chair of the board of listers that the appeal has been received.

Section 7: Objections to Appeal

A taxpayer, town agent, or board of selectmen may object to the time or manner of appeal. Objections must be in writing and they must be filed with the director and furnished to the opposing party no later than ten days from the date that the copy of the appeal is filed in the town clerk's office.

The director of property valuation and review shall rule on all objections to an appeal. If a party requests it, the director shall set a time and place for hearing arguments and evidence on objections, and shall notify all parties. Upon making a decision, the director shall issue an order sustaining or denying the objections.

Section 8: Withdrawal of Appeal

The taxpayer or town may request leave to withdraw an appeal at any time before it is heard, and such requests shall be freely granted.

Section 9: Appointment of Board (*appointment of appraiser*)

When an appeal is neither dismissed upon objection nor withdrawn the director shall appoint three appraisers (*an appraiser*) to act as a board of appeal (*hearing officer*). The appraisers (*appraiser*) shall take and sign the oath of office prescribed in the constitution, which oath shall be filed with the director. The appraisers (*appraiser*) shall not discuss a case with a taxpayer, or a town representative without first giving both the taxpayer and the town the opportunity to participate.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for appraisals made on or after January 1, 1996. Reference to board of appraisers changed to single appraiser.

Section 10: Notice of Hearing

The board of appraisers (*appraiser*) shall set the date, time and place of the hearing and shall notify the parties by mail. The hearing shall be scheduled no sooner than ten days from the date the notice is mailed. The hearing shall be conducted in the town where the property is located.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for appraisals made on or after January 1, 1996. Reference to board of appraisers changed to single appraiser.

Section 11: Continuances

The board (*appraiser*) may grant continuances for good cause. Requests for continuances may be made orally or in writing. Such requests must be timely.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for appraisals made on or after January 1, 1996. Reference to board of appraisers changed to single appraiser.

Section 12. Discovery

Prior to the hearing the parties shall have reasonable rights to discover all documents and records that are relevant to the issues raised by the appeal. For example, the town must allow the

taxpayer to discover and inspect listers' records, and the taxpayer must allow town officials to inspect the property as well as independent appraisal records.

The board (*appraiser*) may enforce this rule by appropriate sanctions, including dismissal of the appeal.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for appraisals made on or after January 1, 1996. Reference to board of appraisers changed to single appraiser.

Section 13: Prehearing Conferences

The board (*appraiser*) may schedule prehearing conferences on its own motion or at the request of a party. The purpose of these conferences is to resolve preliminary issues and, when appropriate, to make informal dispositions.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for appraisals made on or after January 1, 1996. Reference to board of appraisers changed to single appraiser.

Section 14: Subpoenas

Requests for subpoenas shall be made to the person designated as chair of the board of appraisers (*to the appraiser*). When the chair (*appraiser*) issues a subpoena, it will be returned to the requesting party who must then serve it, in the manner provided by law.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for appraisals made on or after January 1, 1996. Reference to board of appraisers changed to single appraiser.

Section 15: Conduct of Hearing

The board (*appraiser*) shall conduct a de novo hearing on all issues for decision. Each party shall have the opportunity to examine all documents or records used at the hearing; to bring witnesses and cross-examine adverse witnesses; to express all pertinent facts and circumstances through evidence, oral or written, to advance any arguments, oral or written; and to question or refute any testimony or evidence. The board (*appraiser*) may administer oaths to witnesses and all oral testimony shall be presented under oath.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for appraisals made on or after January 1, 1996. Reference to board of appraisers changed to single appraiser.

Section 16: Right to Counsel

The parties to an appeal may be represented by counsel, but legal representation is not required. The parties are responsible for their own legal fees.

Section 17: Order of Evidence

In appraisal cases the town shall proceed first by introducing the appraisal of the taxpayer's property into evidence. The taxpayer shall then offer evidence tending to show that the property is assessed at more than its fair market value, or that the assessment is at a higher percentage of fair market value than comparable properties. In all other cases, the party bringing the appeal shall proceed first.

Section 18: Rules of Evidence

The board (*appraiser*) shall allow the introduction of any relevant evidence which is commonly relied upon by reasonably prudent people in the conduct of their affairs. The board (*appraiser*) may exclude evidence that is irrelevant or unduly repetitious.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for appraisals made on or after January 1, 1996. Reference to board of appraisers changed to single appraiser.

Section 19: Record of Decision

The evidence and argument presented at the hearing plus any knowledge gained from the inspection of the property shall constitute the exclusive record for decision. Oral proceedings shall be tape recorded.

Section 20: Transcripts

Upon request and payment of the reasonable costs of transcription, the director of property valuation and review shall furnish a typewritten transcription of oral proceedings.

Section 21: Decision of the Board (*appraiser*)

The members of the board of appraisers constitute the hearing authority, and a majority of the board constitutes a quorum (*The appraiser is the hearing authority*). Upon considering all the facts and arguments in a case, the board (*appraiser*) shall determine whether the listed value of the subject property corresponds to the listed values of comparable properties in the town.

The board (*appraiser*) shall inspect the property prior to making its (*his/her*) determination.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for appraisals made on or after January 1, 1996. Reference to board of appraisers changed to single appraiser.

Section 22: Decision by Default

If one of the parties fails to appear at the time and place scheduled for hearing, the board (*appraiser*) may permit the other party to present evidence, and may then issue a decision on the basis of that evidence alone.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for appraisals made on or after January 1, 1996. Reference to board of appraisers changed to single appraiser.

Section 23: Findings of Act and Conclusions of Law

The board's (*appraiser's*) decision shall be in writing, and shall include findings of fact and conclusions of law. The findings shall include a brief description of the taxpayer's property and of any comparable properties. They shall include a statement of the correct valuation of the property subject to appeal, and a statement of the facts relied upon to determine that valuation. The conclusions shall indicate how the ultimate decision was reached.

Section 24: Notice of Decision

The board (*appraiser*) shall report its (*his/her*) decision to the director of property valuation and review not later than thirty days from the date of the hearing. The director shall forward one copy of the decision to the taxpayer, and one copy to the town clerk.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for appraisals made on or after January 1, 1996. Reference to board of appraisers changed to single appraiser.