

Form PVR-4404-ON
OFFICIAL NOTICE
Decision of Board of Civil Authority

TO:

Appellant notified by certified mail on:

Date of Notice: _____

Your appeal to the Board of Civil Authority (BCA) concerning the appraisal of your property, identified in the Grand List Book with school property account number (SPAN) _____, parcel ID # _____, has been given careful consideration, with the following results:

Result of Grievance		Value(s) Set by BCA	
Total Listed Value*		Total Listed Value*	
Non-Homestead Allocation		Non-Homestead Allocation	
Homestead Allocation		Homestead Allocation	
Housesite Value		Housesite Value	

*If the parcel is enrolled in the Use Value Appraisal Program, the BCA must establish the allocated values as required by 32 V.S.A. § 3756(d). Use attachment or a copy of the current use printout the listers filed with the Division of Property Valuation and Review with any changes made by the BCA.

Date Appeal Filed _____ BCA Hearing Notice Date _____

BCA Hearing

Date: _____

Time: _____

Place: _____

BCA Members Present: _____

Appearing for Listers: _____

Appearing for Appellant: _____

Summary of Testimony/Argument by:

Appellant: _____

Listers: _____

Property Inspected by:

_____	_____
Name	Position
_____	_____
Name	Position
_____	_____
Name	Position

Statute requires
minimum of
three members.

Date of Inspection: _____

Report of Inspection Committee (Use attachment, if necessary)

Board's Decision with Reasons (Use attachment, if necessary)

☐ Check this box if this parcel is enrolled in the Use Value Appraisal Program (must fill out Attachment U).

Certificate

I hereby certify that this is a true record of the action taken on this appeal by the Board of Civil Authority of the town/city.

_____, Chairman
Board of Civil Authority

Filed in the town/city clerk's office on _____, _____ at _____ to be recorded
in the Grand List Book of April 1, _____ (year).

Attest _____
Town/City Clerk

32 V.S.A. § 4461. Time and manner of proposal.

If you are aggrieved by this decision, you may appeal either to the Director of the Division of Property Valuation and Review or to 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 with the town clerk within 30 days of the day this decision was mailed to you by the town clerk (date of entry noted on reverse). The town clerk transmits a copy of the notice to the director or to the superior court as indicated in the notice and shall record or attach a copy of the notice in the grand list book.

Be sure your appeal indicates which avenue of appeal you wish to pursue (court or director), clearly identifies the property under appeal, and is accompanied by the correct filing fee. The appeal to the Superior Court shall be accompanied by a \$295 fee for each parcel being appealed; the fee is \$70 per parcel on appeal to the Director. If the property under appeal is enrolled in the use value appraisal program, please indicate that in your appeal. If the property under appeal contains a homestead, please include that information.

Form PVR-4404-ON - ATTACHMENT U

Use Value Allocation

Appeal of _____ SPAN _____

The subject property has land and/or buildings enrolled in the Use Value Appraisal Program in accordance with 32 V.S.A. Chapter 124. The allocated values have been established in accordance with 32 V.S.A. § 3756(d).

If you choose to use the current use worksheet format in place of this, please label each and attach to this document, then include worksheet after listers' grievance with decision.

Current Use Value(s) Set as a Result of Grievance

	Acres	Total	Homestead	Nonhomestead
Value of Dwellings and Non-Farm Buildings				
Value of Enrolled Farm Buildings				
Value of Excluded Land				
Value of Enrolled Land				

Current Use Value(s) Set by BCA

	Acres	Total	Homestead	Nonhomestead
Value of Dwellings and Non-Farm Buildings				
Value of Enrolled Farm Buildings				
Value of Excluded Land				
Value of Enrolled Land				

Do not adjust number of acres enrolled in current use or the number of enrolled farm buildings.

32 V.S.A. § 3756(d). Qualification for use value appraisal.

The assessing officials shall appraise qualifying agricultural and managed forestland and farm buildings at use value appraisal as defined in subdivision 3752(12) of this title. If the land to be appraised is a portion of a parcel, any portion not receiving a use value appraisal shall be valued at its fair market value as a stand-alone parcel, and, for the purposes of the payment under section 3760 of this chapter, the entire parcel shall be valued at its fair market value as other similar parcels in the municipality.