

## **INFORMATIONAL HANDOUT FOR BOARD OF CIVIL AUTHORITY**

### **PROPERTY TAX ASSESSMENT APPEAL HEARINGS**

The Town of Manchester Board of Civil Authority (BCA) hears taxpayers' appeals of the assessor's valuation of their property. The Manchester BCA is comprised of the Town's Justices of the Peace, Selectboard and Town Clerk.

#### **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 weeks prior to the hearing date. The hearing will 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 the assessor submitted for [their] decision." The appellant or authorized agent 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 the appellant or authorized agent the opportunity to present his/her case. Your presentation should be limited to approximately 5 minutes and should focus on why he/she believes that the assessment of the property is incorrect. The assessor will then present his/her case in approximately 5 minutes. BCA members, the appellant or authorized agent and the Assessor will have approximately 5 minutes for questions about the evidence submitted. Please bring at least 5-7 copies of any document that parties wish to submit to the BCA.

*\*\*\*Please remember, the appellant or authorized agent will have the burden of persuading the BCA that the assessor's valuation of the property is incorrect. Please come prepared to present evidence to the BCA that will support your arguments regarding the property's fair market value.*

After the BCA has heard the evidence of the appellant or authorized agent and that of the assessor, the chair will appoint an inspection committee and set a time for inspection of the 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 If access is denied to the inspection committee, the appeal will be deemed withdrawn. Therefore, the appellant or an authorized agent will need to be present at the 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 issue a written decision within 15 days of receipt of the inspection committee report. The decision will be sent to the appellant and authorized agent by certified mail.

Please note that the appellant or authorized agent may choose to submit an appeal in writing to the BCA and not appear at the hearing. If the appellant chooses to not be present, please be mindful of the fact that the only evidence presented in the appellant's favor will be the written testimony with no opportunity to ask or answer questions that may arise. The hearing is the appellant's best opportunity to make a case before the BCA.

To learn more about property tax assessment appeals, please see [A Handbook on Property Tax Assessment Appeals](https://outside.vermont.gov/dept/sos/Municipal%20Division/tax_appeal_handbook_2007.pdf), available at:

[https://outside.vermont.gov/dept/sos/Municipal%20Division/tax\\_appeal\\_handbook\\_2007.pdf](https://outside.vermont.gov/dept/sos/Municipal%20Division/tax_appeal_handbook_2007.pdf)

#### AFTER THE HEARING

Pursuant to Title 32 V.S.A. § 4461, if the appellant is dissatisfied with the decision of the BCA, he/she may appeal that decision to the Director of the Division of Property Valuation and Review of the Department of Taxes or the Superior Court of Bennington County. 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 BCA's decision. Please see 32 V.S.A. § 4461 for more details on appealing a BCA decision.

#### ABATEMENT

If an appellant is concerned about his/her ability to pay a tax bill, he/she may be able to receive an abatement. Abatement is a statutory process for relieving taxpayers from the burden of property taxes, penalties 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.

To learn more about abatement, please see [About Abatement](https://outside.vermont.gov/dept/sos/Municipal%20Division/about-abatement-2014.pdf), published by the Vermont Secretary of State. A copy of About Abatement can be obtained at:

<https://outside.vermont.gov/dept/sos/Municipal%20Division/about-abatement-2014.pdf>