

# VLCT MODEL RULES OF PROCEDURE FOR BCA PROPERTY TAX ASSESSMENT APPEAL HEARINGS

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## [MUNICIPALITY NAME] BOARD OF CIVIL AUTHORITY RULES OF PROCEDURE FOR PROPERTY TAX ASSESSMENT APPEAL HEARINGS

- A. PURPOSE.** The Board of Civil Authority (“BCA”) of the Town of \_\_\_\_\_ is required by 32 V.S.A. 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 to ensure compliance with Vermont’s Open Meeting Law.
- B. APPLICATION.** These rules of procedure will apply to all property tax assessment appeal hearings conducted by the [*insert municipality name*] Board of Civil Authority. A copy of these rules must be provided to the [*insert municipality name*] Board of Listers and to each party bringing an appeal before the BCA.
- C. PROCEDURE.**
1. The Chair of the BCA, or in the Chair’s absence, the Vice-Chair, will preside over all tax appeal hearings. If both the Chair and the Vice-Chair are absent, a member selected by the BCA will preside over the hearing. The Chair may make motions and may vote on all questions before the BCA. The Chair will rule on all questions of order and procedure.
  2. Pursuant to 24 V.S.A. § 801, a quorum of the BCA shall be any three or more members for a tax appeal hearing. The act or decision of a majority of that quorum will be treated as the act or decision of the full BCA.
  3. Each BCA meeting will have an agenda prepared by the Town Clerk, with \_\_\_\_\_ minutes allotted for each hearing. All hearings will be conducted in the same order as they appear on the agenda, except that by [*insert "unanimous," "two-third," or "majority"*] vote of the BCA members present, the order of hearings may be modified.
  4. All hearings will be recorded (audio or video). A copy of the recording must be posted in a designated electronic location for a minimum of 30 days following the approval and posting of the official minutes of the hearing.<sup>1</sup>

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<sup>1</sup> A municipality’s decision-making bodies do not have to record or post recordings of their meetings if doing so would impose an “undue hardship” on the municipality.

5. Appellants must submit three copies of all documentary evidence to the BCA. The Clerk will mark all documents submitted to the BCA with appropriate identifying information.
6. 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.
7. The Chair will 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 appellant and listers to take 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?**"
  - c. Ask the appellant if they received a copy of these rules of procedure and whether they have any questions about how the hearing will proceed.
  - d. Request BCA members to disclose any conflict of 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 their valuation and supporting evidence.
  - 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.
  - 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.
  - q. Invite final comments from the appellant.
  - r. Invite final comments from the Listers.
  - s. Close the hearing and explain that the BCA will enter deliberative session and will issue a decision in writing within 15 days.
8. Each property must 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 must 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 V.S.A. 4404(c),

including the interior and exterior of any structure on the property, the appeal will be deemed withdrawn.

9. These rules may be amended by [*insert "unanimous," "two thirds," or "majority"*] vote of the BCA members present.

Adopted by the [*insert municipality name*] Board of Civil Authority at its organizational meeting held \_\_\_\_\_, 20\_\_.

**Signatures:**

\_\_\_\_\_  
Chair, Board of Civil Authority

Attest: \_\_\_\_\_  
Town Clerk