

**INFORMATIONAL HANDOUT FOR
SHELBURNE BOARD OF CIVIL AUTHORITY
PROPERTY TAX ASSESSMENT APPEAL HEARINGS
AND TAX ABATEMENTS**

This informational handout describes the tax appeal process and tax abatements in a condensed format. The complete Rules of Procedure of the Board of Civil Authority and the Board of Abatement are available on the BCA's website; the Town Clerk has hard copies at no charge.

THE BOARD OF CIVIL AUTHORITY

The Town of Shelburne Board of Civil Authority (BCA) hears taxpayers' appeals of the Town Assessor's property valuation decisions. The BCA is made up of the Town's 15 Justices of the Peace, the five members of the Selectboard, and the Town Clerk. The BCA may conduct tax appeals as long as a quorum of at least three BCA members are present. The BCA may decrease, increase or make no change to the value of the property. The property owner has the burden of overcoming the legal presumption that the value set by the Assessor is correct, and also has the ultimate burden of proof.

THE TAX APPEAL HEARING PROCESS

An appeal to the BCA begins by filing a letter with the Town Clerk no later than 14 days after the Town Clerk mails the notice of the Assessor's decision to you (not 14 days after you receive it). An appeal letter must list the grounds on which you base your appeal. A meeting of the BCA, or a BCA hearing panel of at least three members, will be scheduled within 14 days of the date you file your appeal; you will receive a written notice of the date and time of the hearing at least five days prior to the hearing date. The Town Clerk will notify you of the number of copies of documentary evidence that you must provide to the Town Clerk prior to the hearing.

Any *ex parte* communications must be strictly avoided. Ex parte communications are defined as any communication regarding the merits of an appeal between a member of the BCA and a taxpayer or between a member of the BCA and the Assessor that occurs prior to the BCA's final decision on the tax appeal.

Your 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 fairly and objectively hear all appeals. You and all witnesses will be required to make the following oath (or affirmation), "Under the pains and penalties of perjury, do you solemnly swear or affirm that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?"

The agenda for the meeting/hearing will not include an opportunity for public comment. After the Assessor makes a very brief introduction of the property, the chair will introduce you and give you the opportunity to present your case. You will have the burden of persuading the BCA that the Assessor's 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. You may call witnesses and may submit additional materials at the hearing. The most effective evidence generally is the fair market value of comparable properties in Shelburne. 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 Assessor will then present his/her case. BCA members will also be given the opportunity to ask you and the Assessor questions about your evidence.

After the BCA has heard your evidence and that of the Assessor, 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 all structures 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. The public does not have a right to be present. You should not converse with inspection committee members about the value of the property while they are conducting the site inspection except to give short answers to inspection committee questions concerning the layout and construction of buildings on the property, property line locations, and similar basic facts about the property.

The BCA will reconvene no later than 25 days from the hearing date to hear the inspection committee's report, invite comments from you and the Assessor, and invite BCA members to make comments and ask questions. Then the BCA will close the hearing, deliberate, and issue a written decision within 15 days. 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**

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 Civil Division of Superior Court for Chittenden 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 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, 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. Historically, abatement is granted in very limited circumstances, and it is not a substitute for

April 16, 2020 Draft

appealing the Assessor's valuation. The Board of Abatement is the same as the BCA, except that the Town Treasurer, not the Town Clerk, is on the Board of Abatement. The Board of Abatement has Rules of Procedure, available on the BCA website and at the Town Clerk's office.

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

To learn more about abatement, please see About Abatement, published by the Vermont Secretary of State. A copy of About Abatement can be obtained at: <https://sos.vermont.gov/media/41beq3e3/about-abatement-2014.pdf>