

**RULES OF PROCEDURE
FOR
SHELBURNE BOARD OF CIVIL AUTHORITY
PROPERTY TAX ASSESSMENT APPEAL HEARINGS**

A. PURPOSE. The Board of Civil Authority (“BCA”) of the Town of Shelburne is required by 32 V.S.A. Chapter 131 to conduct appeal hearings of the Town Assessor’s property valuation decisions. The purpose of these rules is to establish uniform procedures for conducting the appeal hearings and to ensure compliance with Vermont’s Open Meeting Law.

B. APPLICATION. These rules of procedure shall apply to all property tax assessment appeal hearings conducted by the Shelburne BCA. A copy of these rules shall be posted on the Town’s Web site; hard copies shall be available at no charge at the Town Clerk’s office. In addition, a copy of these rules and any other available guidance shall be mailed to each grieving property owner together with the Assessor’s decision.

C. PROCEDURE.

1. The chair of the BCA, or in the chair’s absence or recusal, the vice-chair, shall preside at all tax appeal hearings provided, however, that if a hearing panel is created pursuant to Section C.8 of the Rules, the chair of the hearing panel will have the same authority for that hearing as the chair of the BCA. If both the chair and the vice-chair are absent or are recused, a member elected by the BCA shall chair the hearing. The chair may make motions and may vote on all questions before the BCA. The chair shall rule on all questions of order and procedure.
2. A quorum of the BCA shall be at least three members for a tax appeal hearing. The act or decision of a majority of that quorum shall be treated as the act or decision of the full BCA. 24 V.S.A. § 801.
3. A BCA member shall be disqualified from all tax appeals in any year in which the member appeals his/her own taxes or has an ownership interest in a property under appeal beyond the Assessor. 32 V.S.A. § 4404(d).
4. Each BCA property tax assessment appeal hearing shall have an agenda prepared by the chair. Generally, thirty minutes shall be allotted for each hearing, with the time divided evenly between the Appellant and the Assessor. The chair may, for good cause, allow additional time for a hearing. All hearings shall be conducted in the same order as they appear on the agenda, except that the chair may alter the order to accommodate the needs of one or more Appellants.
5. All hearings shall be audio or video-recorded. Appellants and the Assessor shall submit 15 copies of all documentary evidence to the Town Clerk at least seven days prior to the hearing. Appellants and the Assessor may submit supplemental materials at the evidentiary hearing. The Town Clerk shall mark all original documents submitted to the BCA with appropriate identifying information and shall note on them the results of any BCA action on objections to their admissibility.
6. For good cause, the BCA may permit the Appellant, the Assessor and/or any witness to appear at the hearing by telephone or other electronic means, provided that each participant in the hearing has an opportunity to participate in, hear, and, if technically feasible, to see the entire hearing as it is taking place.

7. The chair may caution an Appellant, the Assessor, or any other witness presenting irrelevant or unnecessarily repetitive evidence.
8. The chair shall conduct all tax appeal hearings in the following sequence and manner:
 - a. Open the hearing, stating the name of the Appellant, property location and parcel ID number.
 - b. Ask the Appellant and Assessor to take 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?
 - c. Ask whether the Appellant has received a copy of these rules of procedure and has any questions about how the hearing will proceed.
 - d. Request BCA members to disclose any conflict of interest, *ex parte* communications or public displays of pre-judgment about the appeal and take whatever action (e.g., possibly recusal) may be required by the Town Ethics and Conflict of Interest Ordinance.
 - e. Ask the Assessor to introduce the property on appeal by describing the property and its present valuation.
 - f. Ask the Appellant to present his/her valuation and supporting evidence.
 - g. Ask the Assessor to respond to the information presented by the Appellant.
 - h. Invite questions from BCA members.
 - i. Ask the Assessor to present his or her valuation and supporting evidence.
 - j. Ask the Appellant to respond to the information presented by the Assessor.
 - k. Invite questions from BCA members.
 - l. Conclude all testimony, close the hearing and appoint an inspection committee of three or more BCA members to inspect the property at a date and time set by the chair and report its findings back to the BCA in writing.
 - m. Recess to a date and time not more than 30 days from the hearing to review and act on the inspection committee report.
 - n. Reconvene the proceeding at the date and time specified.
 - o. Invite the inspection committee to present its report.
 - p. Close the proceeding and explain that the BCA will enter deliberative session and will issue a written decision in writing within 15 days.
 - q. The BCA may deliberate in open or closed session. 1 V.S.A. § 312(d). If the BCA deliberates in open session, no one outside the BCA may participate in the deliberations or address the BCA.
9. If faced with a significant number of appeals, the BCA may establish distinct hearing panels of three or more BCA members, and appoint a chair of each panel, to hear and decide appeals in accordance with these Rules.
10. Each property shall be subject to an inspection by a site inspection committee of three or more BCA members appointed by the chair. The site inspection committee shall visit and inspect each property, including the interior and exterior of all structures, and present a written report and recommendation to the board within 30 days of the initial 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 shall be deemed withdrawn.
11. These rules may be amended by a two thirds/majority vote of the BCA at a meeting where the proposed amendments are described in the notice of the meeting.

As Adopted on August 17, 2015.

Adopted by the Shelburne Board of Civil Authority at its meeting held August 17, 2015.

Thomas A. Little Chair
Board of Civil Authority
Attest:

Colleen Haag, Town Clerk