

**Excerpts from:**  
**A Handbook on Property Tax Assessment Appeals**

Revised 2007

A joint project of the Office of the Secretary Of State and the Division of Property Valuation and Review of the  
Vermont Department of Taxes

**III. LISTERS' GRIEVANCES**

(pp 18-22)

**A. Notice**

Once the listers have completed their work on the abstract of individual lists (often called “the abstract”), they are required to “lodge” this book in the office of the town clerk for the inspection of the taxpayers. 32 V.S.A. § 4111(d). The statute specifies May 5 as the deadline for lodging the “abstract.” That deadline, however, is adjusted in accordance with 32 V.S.A. § 4341, as discussed in the tax appeal timetable contained in the previous section.

The listers are required to notify property owners whose appraised value or homestead value has changed from the last grand list. This notice must be sent by registered or certified mail, or by certificate of mail, to the last known address of the owner. If it isn't, and there arises a dispute regarding its mailing, the law presumes the certificate was not sent. 32 V.S.A § 4111(e). The notice must identify the overall change in the appraised value of the property and the specific change in the allocation and value of the homestead and/or housesite. The notice must also state the time and place grievances will be heard by the listers. The notice must be mailed at least 14 days before the time fixed for the hearing. 32 V.S.A. § 4111(e), 32 V.S.A. § 3756(d).

The listers must also post notices in the town clerk's office and in at least four public places around town stating they have lodged the grand list and giving the time, date, place of the grievance meeting. The postings must be made at least 14 days before the date fixed for the grievance meeting. 32 V.S.A. § 4111(e).

**A. Taxpayer's Appeal**

Taxpayers must file their appeals to the listers in writing according to 32 V.S.A. §§ 4111 and 4222. However, if a taxpayer arrives at the grievance hearing without having filed anything, the listers should hear the grievance. Written notes taken by the chair of the listers at grievance suffice to qualify as “objections in writing.” *Gionet v. Town of Goshen*, 152 Vt. 451, 456 (1989).

**B. Open Meetings**

Grievances are public meetings. While the listers are listening to the grievance of a taxpayer, any member of the public may attend the hearing. The listers may enter deliberative session at the end of the fact-finding portion of the hearing or at a later time, in order to deliberate on the decision they must make. 1 V.S.A. § 312(f). A

deliberative session does not require public notice or minutes, and need not include public attendance, since it is outside the open meeting law. 1 V.S.A. § 312(e).

### **C. Special Cases**

**3. Property Sold After April 1.** Sometimes property changes hands after April 1 and the new owner wishes to appeal or to continue a pending appeal. Since all values are established as of April 1, and the tax bills are issued to the April 1 owner, only the owner of record on April 1 can appeal. The previous owner can make the new owner an agent, however. In that way, the buyer can participate by acting on behalf of the owner.

### **E. The Hearing**

On or before June 19<sup>th</sup>..., “the listers shall meet at the place so designated by them and on that day from day to day thereafter shall hear persons aggrieved by their appraisals or by any of their acts until all questions and objections are heard and decided.” 32 V.S.A. § 4221.

Property owners must file their objections in writing with the listers on or before the day set for the grievance meeting. They may appear on that day to argue their grievance, or they may choose to have their grievance heard entirely on the basis of their written filing. If they do appear at the hearing, they may submit documentary or sworn evidence that is pertinent to their grievance. 32 V.S.A. § 4111(g) and 4223. They may bring in professional appraisers, for instance, who can testify under oath to their opinion of the fair market value of the subject property. They may offer comparable properties to demonstrate lack of fairness or uniformity...

The primary purpose of the grievance meeting is the discovery of possible error or omission in the abstract. Taxpayers may grieve the appraisal of their own property, but not that of other taxpayers. They may explain to the listers’ satisfaction that the acreage used in the parcel is too great, that they are not the true owners of the property, that errors were made in the conduct of the appraisal, or that the value is incorrect. Listers may decide to change the abstract in accord with the taxpayer’s argument, or to leave the grand list entry as it was when lodged with the town clerk, or make other changes discovered during the time of the grievance process.

Taxpayers may be represented by attorneys or agents who may appear in their place to argue their grievances. 32 V.S.A. § 4222. All grievances filed in writing with the listers prior to or at the time of grievance must be determined, even if the taxpayer fails to appear...

Hearings must be concluded by July 2... and notices of the listers’ decision must be sent out no later than July 9<sup>th</sup>... The notices must be sent by registered or certified mail or by official certificate of mailing and must inform the taxpayer that he/she has 14 days to appeal the decision to the BCA. 32 V.S.A. § 4224.

### **F. Grievance Decision**

Although listers can deliberate and reach consensus in a closed meeting the decision is officially made in an open session. 1 V.S.A. § 312(a). A majority of the board must be present and must vote in favor of an action to change or affirm the grand list of the grievant 1 V.S.A. § 172. Full description of the actions taken as a result of grievances must be entered in the minutes of the board.