

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19

H.583

Introduced by Representatives Achey of Middletown Springs, Hango of
Berkshire, Harrison of Chittenden, Higley of Lowell, Morgan,
L. of Milton, Morgan, M. of Milton, Page of Newport City,
Peterson of Clarendon, Rosenquist of Georgia, Strong of
Albany, Williams of Granby, and Yantachka of Charlotte

Referred to Committee on

Date:

Subject: Taxation; property tax; valuation appeals; listers

Statement of purpose of bill as introduced: This bill proposes to create a right
of appeal for a municipal board of listers or an appointed assessor to the
Director of Property Valuation and Review at the Department of Taxes or the
Superior Court from a decision of the municipal board of civil authority that is
approved by the governing body of that municipality regarding a property
valuation appeal. The grounds for appeal created under this bill are that an
action required of the board of listers or the assessor violate the State's
directives or the listers' statutory duties. A municipal board of listers shall
only file an appeal when a majority of the listers agree to the filing.

An act relating to a right of appeal for listers

1 It is hereby enacted by the General Assembly of the State of Vermont:

2 Sec. 1. 32 V.S.A. § 4404(d) is amended to read:

3 (d) Listers and agents to prosecute and defend suits wherein a town is
4 interested shall not be eligible to serve as members of the board while
5 convened to hear and determine ~~such~~ appeals nor shall an appellant, ~~his or her~~
6 the appellant's servant, agent, or attorney be eligible to serve as a member of
7 the Board while convened to hear and determine any appeals. However, listers
8 and agents to prosecute and defend suits wherein a town is interested shall be
9 given the opportunity to defend the appraisals in question and shall have a right
10 of appeal from a final decision of the board of civil authority pursuant to
11 section 4461 of this title.

12 Sec. 2. 32 V.S.A. § 4461 is amended to read:

13 § 4461. TIME AND MANNER OF APPEAL

14 (a)(1) A taxpayer, an assessor appointed pursuant to 17 V.S.A. § 2651c, a
15 majority of the board of listers, or the selectboard members of a town
16 aggrieved by a decision of the board of civil authority under subchapter 1 of
17 this chapter may appeal the decision of the board to either the Director or the
18 Superior Court of the county in which the property is located. The appeal to
19 the Superior Court shall be heard without a jury. The appeal to either the
20 Director or the Superior Court shall be commenced by filing a notice of appeal
21 pursuant to Rule 74 of the Vermont Rules of Civil Procedure, within 30 days

1 after entry of the decision of the board of civil authority. The date of mailing
2 of notice of the board's decision by the town clerk to the taxpayer shall be
3 deemed the date of entry of the board's decision. The town clerk shall transmit
4 a copy of the notice to the Director or to the Superior Court as indicated in the
5 notice and shall record or attach a copy of the notice in the grand list book.
6 The entry fee for an appeal to the Director is \$70.00; provided, however, that
7 the Director may waive, reduce, or refund the entry fee in cases of hardship or
8 to join appeals regarding the same parcel.

9 * * *

10 (e) A majority of the board of listers or an assessor may appeal as an
11 aggrieved party pursuant to subdivision (a)(1) of this section on the grounds
12 that a decision of the board of civil authority violates the listers' duties
13 pursuant to chapter 121, subchapter 2 of this title or the best practices or other
14 directives established by the Director of Property Valuation and Review.

15 Sec. 3. EFFECTIVE DATE

16 This act shall take effect on passage.