

## TAX GRIEVANCE HEARING POLICY AND CODE OF CONDUCT

- Board of Civil Authority (BCA): This Board consists of the Selectboard (three members), Justices of the Peace (five members) and the Town Clerk. The BCA sits as a quasi-judicial body to consider the evidence presented by an aggrieved taxpayer, or their agent, and the Listers, when taxpayers do not agree with the final decision of the Listers.
  - Listers: Elected citizens who appraise property within the town for the purpose of property tax assessment. They may present evidence during the tax grievance hearings held by the BCA.
  - Taxpayer (Appellant) or Taxpayers Agent: The owner of the property, or their appointed agent, who is appealing the final decision of the Listers.
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### ***This is the Westfield Board of Civil Authority's adopted policy.***

1. All BCA Tax Grievance Hearings will be held at the Westfield Town Office unless otherwise warned. Any reconvened session of a tax grievance hearing will not be warned as it is a continuation of the first meeting.
2. Open Meeting Law: All hearings will be conducted in accordance with 1 V.S.A. §310 (2) - Open Meeting Law. All hearings will be audio taped. Draft meeting minutes will be available in the Town Clerk's Office 5 days from the date of the meeting [1 V.S.A. §312 (b)].
3. Quorum of the BCA: Per 24 V.S.A. § 801 for BCA conducting tax appeals – “The act of a majority of the board present at the meeting shall be treated as an act of the board.”
4. Conflicts of interest: Board members must step down from any appeal that involves a relative, by blood or marriage, who is a first cousin, niece, nephew, aunt, uncle, parent, grandparent, or sibling. [12 V.S.A. § 61] Disqualification: Members of the BCA who appeal their own taxes or who have any interest in property under appeal are prohibited from serving on the BCA for Tax Appeal during the year the property is under appeal. [32 V.S.A. §4404 (d)] If a Taxpayer believes any BCA member should be excluded from hearing a tax grievance based on the criteria mentioned herein; then he/she must raise the concern to the BCA Chair prior to the presentation of evidence.
5. Deliberative Session: Board of Civil Authority Meetings to hear tax appeals are quasi-judicial meetings. After hearing evidence, the BCA can go into deliberative session without regard to the warning, minutes or executive session provisions of the open meeting law.
6. Oaths: The Board of Civil Authority Members, the Listers and the Taxpayer(s), per state statute, will sign and take their respective oaths prior to the commencement of tax grievance hearing.
7. The Board of Civil Authority does not consist of “experts” in the field of property valuation. However, it is the job of the BCA to act as “Judge” in the appeal and decide which evidence outweighs the other party's evidence.
8. Ex Parte Communications: Once evidence has been submitted to the BCA there will be no communication between any BCA member, Lister or Taxpayer with regards to the tax appeal. This means that when the three person inspection committee visits a property neither party is permitted to “point things out” or “discuss” any part of the appeal unless directly asked a question by the inspection committee member.

9. Maintaining Order:

- No party will speak unless recognized by the Chair.
- No profanity/slander or unprofessional conduct will be allowed by any party. Any individual who displays these actions will be removed immediately from the meeting and not be allowed to return for the remainder of that particular hearing.
- The Chair has the right to limit participation in the process to only those who have a legal interest and are relevant to the evidence.

10. Every recognized participant will be given five (5) minutes to orally present their respective evidence. The Board of Civil Authority Chair may appropriate additional time. Cross examination will be allowed by all parties.

11. Evidence:

- To ensure due process, evidence will be limited to “what is relevant” – determination to be made by the BCA Chair.
- It is the responsibility of the Appellant or Appellant’s agent to collect and present their own evidence.
- The Listers will present evidence first, then the Appellant.
- The Listers then respond to the Appellant.
- All evidence will be presented to the Clerk of the Board, logged in and assigned an evidence number. Said evidence log will become part of the meeting minutes.
- The BCA has the right to continue an appeal should documentation be presented during the taking of evidence which requires additional time to review.

12. It is the responsibility of the Board of Civil Authority, Taxpayer and Lister to ensure the policy and Code of Conduct are followed.

13. The Board of Civil Authority will review this policy prior to hearing evidence, annually.

ATTEST:        LaDonna Dunn  
                    Clerk of the Board

Adopted: June 18, 2015 (majority vote via email between meetings)  
Re-Adopted: July 24, 2017; September 9, 2019; August 24, 2021

Useful Links:

- A Handbook on Property Tax Assessment Appeals  
[www.sec.state.vt.us/media/258674/tax\\_appeal\\_handbook\\_2007.pdf](http://www.sec.state.vt.us/media/258674/tax_appeal_handbook_2007.pdf)
- Are You Appealing, The Vermont Institute for Government  
[www.sec.state.vt.us/media/258632/Appealing.pdf](http://www.sec.state.vt.us/media/258632/Appealing.pdf)
- Listing of Town Officers and Duties: [www.westfield.vt.gov/town-departments](http://www.westfield.vt.gov/town-departments)