

The Grievance Process

Most people call the process by the name, "tax appeal," but you really won't be appealing your taxes. You will be appealing your tax assessment or grand list, which is the value the Board of Listers of your town has placed on your property, a value which forms the basis of your tax bill. If you look in the current town grand list, you will find your property listed next to your name with a value assigned to it. This value, divided by one hundred, results in your personal grand list, which is then multiplied by the tax rate to calculate the taxes you owe during the current fiscal year.

The process actually begins when Change of Appraisal Notices are mailed (although you may also grieve without receiving a Change of Appraisal Notice, as long as you meet the deadlines for filing). To grieve, you need to know this date of grievance day, which is usually held in May or June in most towns, and submit a written notice, either by using the downloadable form on this page or a letter. Contact the Listers or Town Clerk to learn this important date. You have 14 days from the date of mailing of Change of Appraisal Notices in which to file your written grievance. This is a mandatory first step. If you don't grieve, you can't appeal. It's as simple as that.

When your notice is received, a grievance hearing before the town Board of Listers will be scheduled. Then make sure you make an appearance before the Board of Listers on that date, either in person or by letter, to ensure that your grievance is heard.

You will receive a written Result of Grievance notice within 7 days following all grievance hearings explaining the results of the your hearing. The Listers may answer your every concern, and if so the process ends at this stage. Within 14 days after receiving the Result of Grievance notice, if you want to follow through to the next stage of the process, you need to write a letter to the Town Clerk, outlining your arguments and asking to be placed on the agenda of the Board of Civil Authority to appeal the decision of the Board of Listers.

The Board of Civil Authority will hold a hearing, giving you notice of the time and place. It will then appoint a three-person inspection committee to view the property. The inspection committee must report back to the whole board within thirty days of the end of the hearing, and the board must make its decision within fifteen days of the day the committee made its report. If you are still unsatisfied with the result of the process, you then have thirty days to appeal the decision of the Board of Civil Authority to the state appraiser or the superior court of your county.

Dates and deadlines are a critical part of this process. If you're going to appeal, do it right.

Source: Vermont Institute for Government