

APPEALING YOUR PROPERTY ASSESSMENT TO THE BCA

The Board of Civil Authority hears appeals from taxpayers who have found no relief through the Listers grievance process.

An appeal to the BCA begins with a written form from a taxpayer, filed with the Town Clerk, listing the grounds on which the appeal is based. A meeting of the Board of Civil Authority is scheduled, and the taxpayer receives written notice of the date and time of the meeting approximately two to three weeks prior to the hearing date. **The form to appeal your assessment to the BCA can be found at www.brattleboro.org or by contacting the town clerk.**

The BCA is comprised of 15 Justices of the Peace, the Selectboard and the Town Clerk. Members of the Board of Listers will also be present at the hearing.

You may choose to submit your appeal in writing to the Board and not appear at the hearing, but keep in mind that the only evidence presented in your favor will be your written testimony with no opportunity to ask or answer questions that may arise.

PRESENTING YOUR EVIDENCE

At the meeting you will be able to tell the Board why you feel the assessment of your property is incorrect. Keep in mind **you are not appealing your property taxes. You are appealing your property assessment.** The decision of the Board will depend on all the evidence presented. **It may be helpful for you to bring a written list of reasons so that you may refer to them while you are presenting your case. A written copy of your reasons should be given to the Town Clerk.**

The main function of the appeal process is to address disparities between the listed value of your property and that of comparable property. The Listers may refer to other properties in Brattleboro that are similar to yours in description and are assessed similarly.

You may wish to refer to other properties in town that you feel are similar to yours but have a lower assessment. The Listers' records and the Town Clerk's records may be useful in your research. These records are accessible to the public.

There is a legal presumption that the listers' value is correct. The burden of proof in an assessment appeal hearing is the responsibility of the taxpayer. To meet that burden the taxpayer must provide sufficient evidence to overcome a presumption in favor of the assessed value. If the taxpayer is unable to present any evidence assailing the grand list, the presumption remains intact, the taxpayer has failed to meet the burden of proof and the assessment will not be reduced. However, if the taxpayer introduces credible evidence fairly and reasonably tending to show that the property was assessed at more than fair market value or that the listed value exceeds the percentage of listed value actually applied to the general mass of property in town, this presumption disappears.

Remember, under the law you will have the burden of persuading the BCA that the listers' valuation of your property is incorrect. You need to be ready to present exhibits and other evidence to the BCA that will support your arguments regarding your property's fair market value.

To learn more about property tax assessment appeals, please see [A Handbook on Property Tax Assessment Appeals](http://www.sec.state.vt.us/municipal), available at: <http://www.sec.state.vt.us/municipal>

AFTER THE HEARING

An inspection committee of no less than three persons will need to visit your property. The function of the inspection committee is to view the property under appeal and report its findings to the remainder of the Board.

A member of the inspection committee will contact you within a few days of the hearing and arrange a date and time, convenient to all, to view your property. They will inspect the interior of any structures and view the grounds. You or a representative should be present at this inspection. No additional testimony may be given to the inspection committee. If access to the inspection committee is denied, the appeal will be denied.

The Board will reconvene no later than 30 days from the hearing date to hear the report of the inspection committee. A decision is often rendered at this meeting and in approximately 10 days you should receive, by certified mail, the Board's decision with reasons regarding the outcome of your appeal. **The board may increase or decrease your assessment or sustain the assessment placed upon it by the Board of Listers.**

If the BCA has granted your appeal, and the Selectboard or Listers have not appealed to the State, you will receive a new tax bill from the Town Treasurer showing your new property assessment and taxes due.

IF YOU ARE DISSATISFIED WITH THE BOARD'S DECISION

Pursuant to Title 32, V.S.A., section 4461, if you are dissatisfied with the decision of the BCA, you may appeal that decision either to the Director of the Division of Property Valuation and Review or the Superior Court of the county in which the property is situated. The appeal to either the director or the superior court is governed by Rule 74 of the Vermont Rules of Civil Procedure and is commenced by filing a notice of appeal with the town clerk within 30 days of the day the decision was mailed to you by the town clerk. The town clerk will transmit a copy of the notice to the director or to the superior court and shall record or attach a copy of the notice in the grand list book. The Selectboard may also appeal within the same time constraints.

Be sure your appeal indicates which avenue of appeal you wish to pursue (court or director), clearly identifies the property under appeal, and is accompanied by the correct filing fee. If the property under appeal is enrolled in the use value appraisal program, please indicate that in your appeal. If the property under appeal contains a homestead, please indicate that in your appeal.

The appeal to the Superior Court shall be accompanied by a \$295 fee for each individual property being appealed which is separately listed in the grand list; the fee is \$70 per parcel on appeal to the Director.

Choosing which avenue of appeal to follow is not always easy. Appeals to the Director are apt to be speedier and less costly than appeals to the Superior Court, depending on the Board's workload and the complexity of the appeal itself. Whether you need an attorney is a question you should decide early, well before any scheduled hearing date, and should be based on the complexity of the appeal, your own resources and the potential benefit or detriment of the case.

If you need additional information regarding the tax appeal process, contact the Town Clerk.