

**TOWN OF NORWICH
BOARD OF CIVIL AUTHORITY
RULES OF PROCEDURE FOR ADDRESSING PROPERTY TAX ASSESSMENT APPEALS**

A. PURPOSE

The Board of Civil Authority (BCA) of the Town of Norwich is required by 32 V.S.A. Chapter 131 to conduct appeal hearings of Lister property valuation decisions. The purpose of these rules is to establish uniform procedures for conducting such appeal hearings and to ensure compliance with Vermont's Open Meeting Law.

An appellant may not request a tax abatement at a property tax value assessment appeal hearing before the BCA. Instead, for tax abatements, property owners are directed to contact the Town Clerk to make an appointment with the Norwich Board of Abatement. For tax exemptions, property owners should be prepared to demonstrate their claimed exempt status, according to the provisions of Vermont Law.

The issues that an appellant may raise at a property tax assessment appeal hearing are:

1. The validity of data in the material relied upon by the Listers or Assessors, or
2. The property is set in the Grand List at more than 100 percent fair market value, or
3. The property, if set at 100 percent fair market value, is set in the Grand List at a ratio of Grand List value to fair market value that is higher than the ratio of comparable properties.

B. APPLICATION

These rules of procedure shall apply to all property valuation appeal hearings conducted by the Town of Norwich Board of Civil Authority. A copy of these rules shall be provided to the Town of Norwich Board of Listers and to each party bringing an appeal before the BCA.

C. GENERAL REQUIREMENTS

1. No BCA member shall participate in any hearings conducted pursuant to these rules if the BCA member has filed a tax assessment appeal with the BCA for the same tax year.
2. A BCA member shall not participate in any hearing conducted pursuant to these rules when the BCA member has a conflict of interest. A BCA member has a conflict of interest when the BCA member (1) has a direct financial interest in the outcome of the hearing, or (2) is related to the appellant as a first cousin, niece, nephew, aunt, uncle, grandparent, parent, sibling, child, or spouse.

Rules of Procedure for Addressing Property Tax Assessment Appeals

3. No BCA member shall have any *ex parte* communication with respect to an appeal that is pending before the BCA. A communication is *ex parte* if it:
 - a. is with the appellant or someone acting as a representative to the appellant,
 - b. does not take place at the applicable hearing of the BCA and
 - c. is before the BCA decision is finalized.
4. **Valuation decisions of the Board of Listers enjoy a presumption of correctness in proceedings conducted under these rules and, accordingly, an appellant shall have the burden of persuasion at hearing.**
5. Pursuant to 32 V.S.A. § 4409, the BCA may decide an appeal by increasing, reducing, or sustaining the valuation of the Listers.

D. HEARING PREPARATION

1. The BCA shall set a date and time for the hearing, and communicate that date and time to
2. **Three business days prior to the hearing, an appellant shall submit to the Town Clerk 3 paper copies of the appeal, which the Town Clerk shall then provide to each BCA member and the Listers, either in paper or digital form. The Clerk shall mark all documents submitted to the BCA with appropriate identifying information. The submission must include:**
 - a. A copy of the Lister card for the property that is the subject of the appeal;
 - b. A copy of documentary evidence upon which the appellant intends to rely to prove the property is set in the Grand List at more than 100 percent fair mark.
 - c. Documentary evidence to show that the property is set in the Grand List at a ratio of Grand List value to fair market value that is higher than the ratio of comparable properties. Evidence that is relevant to this issue includes any appraisals and/or lister cards for properties the appellant believes are comparable to the appellant's property, with an explanation of why the ratio at which they are set is lower than the ratio at which the appellant's property is set. Comparables should be properties of similar character, which have been drawn from property data cards or from sales within the previous 12 months.

Rules of Procedure for Addressing Property Tax Assessment Appeals

- d. A list of proposed dates and times in the 15 days following the hearing for the BCA's inspection of the property.
3. Three business days prior to the hearing, the Listers shall submit to the Clerk any documentary evidence pertinent to the case, and the Clerk shall distribute these documents to the BCA members and the appellant in either digital or paper form.
4. **If an appraisal is presented as evidence, then the author of the appraisal should be available for testimony.**

E. HEARING PROCEDURES

1. The hearing will be digitally recorded.
2. Pursuant to 24 V.S.A. § 801, a quorum of the BCA shall be any three or more members for a tax appeal hearing. The act or decision of a majority of that quorum shall be treated as the act or decision of the full BCA. If a quorum is not present, the only action that may be considered is a motion for recess or adjournment of the hearing.
5. Each BCA meeting conducted pursuant to these rules shall have an agenda prepared by the Town Clerk. All hearings shall be conducted in the same order as they appear on the agenda, except that by majority vote of the BCA members present the order of hearings may be modified. If the allotted time for a hearing conducted pursuant to these rules has elapsed, the presiding officer shall (a) extend the time allotted to the hearing by majority vote of the BCA members present, or (b) continue the hearing to a subsequent date.
6. The Chair of the BCA or, in the chair's absence, the Vice Chair, shall preside at all tax appeal hearings. If both the Chair and the Vice Chair are absent, a member selected by the BCA shall preside at the hearing.
7. The presiding officer shall limit discussion to addressing property values and prevent deliberation during the public hearing. The presiding officer may make motions and may vote on all questions before the BCA. The Chair may exclude any irrelevant, unreliable or unnecessarily repetitive evidence. Relevant evidence is any verbal testimony or document that tends to demonstrate the value of the property subject to appeal. Reliable evidence is any relevant evidence commonly relied upon by reasonably prudent people in the conduct of their affairs.
8. All persons presenting factual testimony at a hearing, including Listers, Assessors, appellants and witnesses, shall, prior to testifying, take the following

Rules of Procedure for Addressing Property Tax Assessment Appeals

oath: "Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?"

9. All parties and witnesses presenting testimony or argument shall address their remarks to the presiding officer and not to any other party or witness.
10. **The following order of procedure shall apply at all hearings conducted pursuant to these rules.**
 1. The presiding officer shall:
 - a. Open each hearing stating the name of the appellant, property location and parcel ID number.
 - b. Ask the appellant if she or he has received a copy of these rules and whether the appellant has any questions about how the hearing will proceed.
 - c. Ask the BCA members to disclose any conflicts of interest and/or *ex parte* communications, and ask the parties to disclose any such issues of which they are aware.
 2. Listers or Assessors introduce the property that is the subject of the appeal by describing the property and its present valuation.
 3. The appellant presents his/her valuation and supporting evidence, including other witnesses, if any.
 4. Listers respond to the information presented by the appellant.
 5. BCA members question appellant.
 6. Listers present their valuation and supporting evidence.
 7. The appellant responds to the information presented by the Listers.
 8. BCA may question witnesses.
 9. The Chair appoints three BCA members in attendance to form an inspection committee.
 10. Recess to a date and time not more than 30 days from the hearing to accept the inspection committee report. The inspection committee report shall be

Rules of Procedure for Addressing Property Tax Assessment Appeals

sent to the Town Clerk, who shall provide the report to the BCA members present at the hearing, before the next hearing date.

E. INSPECTIONS

1. Each member of the inspection committee appointed by the presiding officer shall inspect the property that is the subject of an appeal.
2. **Pursuant to 32 V.S.A. § 4404(c), an appellant who refuses to grant the inspection committee access to the subject property, including the interior of any buildings on the property, shall be deemed to have withdrawn her or his appeal.**
3. An inspection is not a hearing of the BCA and, accordingly, *ex parte* communications at inspections are prohibited.
4. An inspection is not a public meeting under Vermont statute (1 V.S.A. § 312(g)).
5. The inspection report shall set forth the committee's observations concerning the location of the property, its condition, the time of the inspection and the persons who were present.

F. QUASI-JUDICIAL DELIBERATIVE SESSION AND DECISIONS

1. Pursuant to 1 V.S.A. § 312(f), the BCA will discuss and make decisions at deliberative sessions that are not open meetings.
2. The BCA shall approve a decision by a majority of those members present at the deliberative session and appoint a member to draft the decision.
3. The draft decision will be available to BCA members present at both hearings for review. Members may communicate digitally about the draft. The Chair or Vice Chair shall finalize and sign all decisions. The Town Clerk shall provide copies to the appellant and the Listers.
4. Within 15 days of receiving the report of the inspection committee, the BCA shall issue a written decision with findings of fact and any other reasons that form the basis for the decision.
5. Once the decision is issued, the property owner has the right to appeal to the Director of Property Valuation or the Superior Court within thirty (30) days, if not satisfied with the BCA's determination. The decision of the BCA is binding on the Board of Listers for the tax year in question but not thereafter.

Rules of Procedure for Addressing Property Tax Assessment Appeals

Adopted July 17, 2009

Adopted June 1, 2010

Adopted July 12, 2011

Adopted July 16, 2013

Adopted July 10, 2014

Adopted July 13, 2015

Adopted July 12, 2016

Adopted July 13, 2017

Adopted July 20, 2018

Adopted July 22, 2019

Adopted July 19, 2021

Adopted April 10, 2023

Revised and adopted June 6, 2023