

INFORMATIONAL HANDOUT

WILMINGTON BOARD OF CIVIL AUTHORITY PROPERTY TAX ASSESSMENT APPEAL HEARINGS

Website: www.wilmingtonvermont.us

Requests for Appeal may be delivered, mailed, faxed or emailed to the Town Clerk's Office. Requests must be in the Town Clerk's Office by the deadline. **Postmarks will not be honored.**

For deadline information, please contact the Town Clerk's Office.

Wilmington Town Clerk's Office, 2 East Main Street, POB 217, Wilmington VT 05363

Email: wilmclrk@sover.net Fax: 802-464-1238 Phone: 802-464-5836

THE BOARD OF CIVIL AUTHORITY

The Town of Wilmington Board of Civil Authority (BCA) hears taxpayers' appeals of the Listers' valuation of their property. The Wilmington BCA has 15 members and is comprised of the Town's ten Justices of the Peace, five members of the Selectboard, and the Town Clerk. The BCA members are: Marcia Dorey, Tom Fitzgerald, Bill Hamilton, Fred Houston, Paul Kasanoff, Tom Manton, Elizabeth McEwen, Franklin Reeve, Sue Rusten and Frank Spencer – Justices of the Peace; Margaret Streeter, Tom Consolino, Susie Haughwout (also Town Clerk), Jim Burke and Diane Chapman – Selectboard.

THE TAX ASSESSMENT APPEAL HEARING PROCESS

An appeal to the BCA begins with a letter filed with the Town Clerk listing the grounds on which the taxpayer's appeal is based. You may also use the form to Request an Appeal Hearing available in Town Clerk's Office or at the town website: www.wilmingtonvermont.us. A meeting of the BCA is scheduled and a written notice of the date and time of the meeting is mailed to the taxpayer approximately two weeks prior to the hearing date.

Your hearing will be recorded and will begin with a review of the hearing process by the BCA chair. All members of the BCA will have previously taken an oath to "hear and determine all matters at issue between taxpayers and listers submitted for [their] decision." You will be asked to answer the following 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?"

After the property is introduced, the chair will give you the opportunity to present your case. The time allotted for a hearing is 15 minutes. Your presentation should be limited to 5 minutes and should focus on why you believe that the assessment of your property is incorrect. The Listers will then present their case. BCA members will also have the opportunity to ask you and the Listers questions about your evidence. You should bring 16 copies of any document that you wish to submit to the BCA (in the case of long documents such as independent Appraisals, please provide a minimum of 4 copies.)

You are encouraged, though not required, to submit a summary of the reasons for your appeal and any evidentiary documents to the BCA prior to your hearing. Due to the large number of appeals usually received during a town-wide reappraisal, the BCA will make every effort to review any information received ahead of time in order to help expedite the hearing process. If the BCA receives your information ahead of the hearing, the Listers may request to see it.

Remember, under the law you bear the Burden of Persuasion – you must persuade the BCA that the totality of evidence presented favors your position that the Listers' valuation of your property is incorrect. You also bear the Burden of Production – you must produce sufficient evidence to overcome the legal presumption that the Listers did their job and the correctly listed the

value of your property. Simple, though heartfelt, statements such as “I know I can’t sell it for that amount” or “if anyone wants to buy it for that amount, they can have it” do not meet the taxpayer’s burden of production. 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.

After the BCA has heard your evidence and that of the Listers, the chair will appoint an Inspection Committee and set a time for inspection of your property. Under state law, the Inspection Committee is authorized to inspect the entire property including the interior and exterior of any structure on the property. If access is denied to the Inspection Committee, your appeal will be deemed withdrawn. Therefore, you (or your representative) will need to be present at this inspection. The site inspection is not an opportunity to give more testimony. You should not converse with Inspection Committee members about the value of the property.

The BCA will reconvene no later than 30 days from the hearing date to hear the Inspection Committee’s report and hear any additional evidence. The Inspection Committee will present their report in open public session and you may attend. You may check with the Town Clerk to find out when the Inspection Committee will report on your property. The BCA will then close the hearing, which means the public must leave the room. After deliberations the Board will return to open session to vote on their decisions, again the public may be present. The BCA is required to issue a written decision within 15 days and it will be sent to you by certified mail.

Please note that you may choose to submit you appeal in writing to the BCA 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. You will also be asked to provide 16 copies of your written case. The hearing is your best opportunity to make your case before the BCA.

**To learn more about property tax assessment appeals, please see [A Handbook on Property Tax Assessment Appeals](http://www.sec.state.vt.us/municipal/tax_appeal_handbook_2007.pdf), available at:
http://www.sec.state.vt.us/municipal/tax_appeal_handbook_2007.pdf**

AFTER THE HEARING

Pursuant to Title 32 VSA § 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 of the Vermont Department of Taxes or the Superior Court of Windham County. 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 Wilmington Town Clerk, within 30 days of the BCA’s decision. Please see 32 VSA § 4461 for more details on appealing a BCA decision.

ABATEMENT

Abatement is a statutory process for relieving taxpayers from the burden of property taxes, penalty and interest when the law authorizes abatement and when the Board of Abatement, in its discretion, agrees that the request is reasonable and proper. It exists to permit the board to prevent an injustice or to help a taxpayer who faces extraordinary circumstances that make it difficult for the taxpayer to meet his or her tax obligations. The Board, however, only has the power to grant abatement if it finds that the taxpayer falls within the statutory criteria of 24 VSA § 1535.

**To learn more about abatement, please see [About Abatement](http://www.sec.state.vt.us/municipal/pubs/ABOUT_ABATEMENT_rev_April_2007.pdf), published by the Vermont Secretary of State, available at:
http://www.sec.state.vt.us/municipal/pubs/ABOUT_ABATEMENT_rev_April_2007.pdf**