

# WILMINGTON BOARD OF CIVIL AUTHORITY RULES OF PROCEDURE FOR PROPERTY TAX ASSESSMENT APPEAL HEARINGS

**PURPOSE:** The Board of Civil Authority (BCA) of the Town of Wilmington is required by 32 VSA Chapter 131 to conduct appeal hearings of assessor property valuation decisions. The purpose of these rules is to establish uniform procedures for conducting such appeal hearings and ensure compliance with Vermont's Open Meeting Law.

**APPLICATION:** These rules of procedure shall apply to all property tax assessment appeal hearings conducted by the Town of Wilmington Board of Civil Authority (BCA). A copy of these rules shall be provided to the Town of Wilmington Assessor and to each party bringing an appeal before the BCA.

## **PROCEDURE:**

1. Open Meeting Law: All hearings will be conducted in accordance with 1 VSA §310(2) – Open Meeting Law. All hearings will be recorded. Draft meeting minutes will be available in the Town Clerk's Office and on the town website within 5 days from the date of the meeting (1 VSA §312(b)). The Chair shall rule on all questions of order and procedure. No party will speak unless recognized by the Chair. The Chair has the right to limit participation in the process to only those who have a legal interest and relevance to the evidence.
2. Quorum of the BCA: Pursuant to 24 VSA §801, a quorum 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.
3. Meeting Agenda: Each BCA meeting shall have an agenda prepared by the Clerk, with 15 minutes allotted for each hearing. All hearings shall be conducted in the same order as they appear on the agenda.
4. Oaths: The BCA members, Assessor, and Appellants (and any agents) shall take their respective oaths *prior* to the commencement of the tax appeal hearing.
5. Disqualification: Members of the BCA who appeal their own assessments or who have any interest in property under appeal are prohibited from serving on the BCA for Tax Assessment Appeals during the tax year the property is under appeal (32 VSA §4404(d)). 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 VSA §61).
6. Time: Every recognized participant will be given up to five (5) minutes to orally present their respective evidence. The BCA Chair will recognize participants at the beginning of each hearing and may appropriate additional time for multiple property appeals. Cross examination will be allowed by all parties.

7. Evidence: To ensure due process, evidence will be limited to "what is relevant" as determined by the BCA Chair. Relevant evidence is any verbal testimony or document that tends to demonstrate the value of the property subject to appeal. It is the responsibility of the respective parties, both appellants and assessor, to collect and present their own evidence. One official copy of any evidence shall be presented to the Clerk of the BCA, who will mark all documents submitted and assign evidence number(s). If evidence has been successfully transmitted electronically, this will reduce the necessary copies needed for hearings. In addition to the official copy presented to the Clerk, appellants are asked to bring 6 additional copies, and the assessor is asked to bring 6 additional copies. BEFORE YOU MAKE ALL REQUESTED COPIES CHECK WITH THE TOWN CLERK.
  
8. Meeting Sequence: The Chair shall generally conduct tax assessment appeal hearings in the following sequence:
  - a. Open the hearing, stating the name of the appellant, property location and parcel ID number.
  - b. Ask the appellant(s) and Assessor to take 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?"**
  - c. Ask the appellant if he/she has received a copy of these rules of procedure and whether he/she has any questions about how the hearing will proceed.
  - d. Request BCA members to disclose any conflict of interest and/or *ex parte* communication.
  - e. Ask the assessor to introduce the property on appeal by describing the property and its present valuation.
  - f. Ask the appellant to present his/her valuation and supporting evidence.
  - g. Ask the assessor to respond to the information presented by the appellant.
  - h. Allow questions from BCA members.
  - i. Ask the assessor to present their valuation and supporting evidence.
  - j. Ask the appellant to respond to the information presented by the assessor.
  - k. Allow questions from BCA members.
  - l. Appoint an inspection committee of at least three BCA members to inspect the property at a date and time set by the chair and report its findings back to the BCA.
  - m. Recess to a date and time not more than 30 days from the hearing to accept the inspection committee report.
  - n. Reopen the hearing at the date and time specified.
  - o. Invite the inspection committee to present its report.
  - p. Allow final questions from the BCA.
  - q. Invite final comments from the appellant.
  - r. Invite final comments from the assessor.
  - s. Close the hearing and explain that the BCA will enter deliberative session and will issue a decision in writing within 15 days.

9. Site Visits: Once evidence has been submitted to the BCA, and the hearing has been recessed, there will be no communication between any BCA member, assessor, or appellant regarding the appeal. For appellants and assessor, this means that when the BCA 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 an inspection committee member. Each property shall be subject to inspection by an inspection committee of not less than three BCA members appointed by the Chair. The site inspection committee shall report to the BCA within 30 days of the hearing. If, after notice, an appellant refuses to allow an inspection of the property as required under 32 VSA § 4404(c), including the interior and exterior of any structure on the property, the appeal shall be deemed withdrawn.
  
10. Deliberative Session: BCA meetings to hear tax assessment appeals are quasi-judicial meetings. After hearing evidence, the BCA can go into deliberative session without regard to the provision of the open meeting law pertinent to: warning, minutes, and/or executive session.
  
11. Duty of the BCA: The BCA does not consist of "experts" in the field of property valuation. It is the responsibility of the BCA to act as "Judge" in the tax assessment appeal hearing and decide which party's *evidence* outweighs the other.
  
12. Conduct: It is the responsibility of all parties, BCA, appellants and assessor to ensure the rules of procedure are followed. These rules may be amended by a majority vote of the Board of Civil Authority.

The preceding Rules of Procedure for Property Tax Assessment Appeal Hearings were adopted by the Board of Civil Authority at a duly warned meeting, held on August 2, 2023.

ATTEST:   
Patti Long, Chair

Date: 8.2.23

ATTEST:   
Therese M. Lounsbury  
Wilmington Town Clerk

Date: 8/2/2023