

## **GRIEVANCE (APPEALING YOUR TAX ASSESSMENT)**

In Vermont, property taxes are imposed at the municipal level to support municipal services and public education. Taxes are imposed based on the assessed value of taxable property within the town. Every year, the Assessor prepares the municipal “Grand List” which is a list of all of the real property in the municipality and the appraised valuation of that property. Any taxpayer who is unhappy with the Assessor’s appraisal and wishes to contest their assessed value may request a “grievance” hearing. 32 V.S.A. § 4111.

Towns are required by statute to inform taxpayers of changes to their property assessments each year when the “Grand List” is lodged with the Town Clerk. These “Change in Appraisal” notices are normally mailed out in early June. Only properties that have a change will receive one. The Town of Wilmington also posts a Warning in numerous public places around town, in the newspaper, and on the Town website, to inform all taxpayers of the dates and times “Grievance” hearings will be heard. Any taxpayer can grieve their assessment each year regardless of a change. Once the date for Grievance Hearings is set there is a 14-calendar day window prior to that date in which taxpayers can contact the Assessor’s Office in writing requesting an appointment to grieve their property assessment.

### **FREQUENTLY ASKED QUESTIONS ABOUT GRIEVANCE**

**Q:** What is a Grievance Hearing?

**A:** Grievance is a 15-minute appointment for a taxpayer to meet with an associate of the Assessor’s Office to speak about and provide supporting documentation (ex: property comparables, pictures of the home/property) of their property details and assessment and why they believe it may be incorrect.

**Q:** How do I request a Grievance Hearing?

**A:** During the 14-day window of time, before grievance hearings begin, taxpayers need to send/mail/deliver a request for an appointment in writing to the Assessor’s Office (emails are accepted and the best option – see below). The Office of the Assessor will respond to you with a date and time for each property being grieved. Appointments can be attended in person or remotely via Zoom; details will be included with your appointment details. If you choose not to attend, the Grievance Officer will still consider your grievance based on information that you provided.

**Q:** How do I know if I should grieve?

**A:** First, contact the Assessor’s Office and request your “property card”. This is a document that shows all the specifics about your property including acreage, building(s), with square footage and details of the building(s). If you find any errors you should request a grievance hearing. Second, if everything on the card is correct, then you need to decide if you feel the assessment is in line with the fair market values within the town. You may look at houses in and around your neighborhood to see what they assessed for, and checking sale prices of properties up to April 1<sup>st</sup> of the same year. Are those homes or properties similar to yours and do they seem to be in line with your assessment? Please note that sales after April 1<sup>st</sup> are not taken into consideration for the assessment of that tax year.

(Continued on Back)

**Q:** What if I request a grievance appointment but then decide I do not need one?

**A:** You can always cancel an appointment, but there are NO EXCEPTIONS to the deadline to file for an appointment. So, if you are questioning whether you need an appointment or not, request one! It is always better to have one while you decide, rather than to miss the deadline.

**Q:** How do I prepare for my Grievance Hearing appointment?

**A:** Make sure you have looked over the details of your “Property Card” which will be provided to you when you receive your appointment date and time. If there are any discrepancies be sure to bring these to the Assessor’s or Grievance Officer’s attention. You may also request property cards for surrounding homes or other homes within Wilmington to compare to yours. If you believe your assessment is not in line with the Fair Market Value of the town, be prepared to explain why. If you believe your home or land is not in the condition the property card states it is in, make sure to have pictures or supporting documents to be able to prove your point.

**Q:** What happens after my Grievance Hearing?

**A:** The Assessor has 14 days from the last hearing date to review the property cards, hearing details, make corrections, and decide whether the taxpayer proved the assessment to be incorrect in any way. The Assessor’s Office then mails out “Results of Grievance” notices on the 14<sup>th</sup> day to each taxpayer who attended a grievance hearing. If the taxpayer still feels the assessment is incorrect, there are details and dates on this notice about how to appeal the “Results of Grievance” to the Board of Civil Authority (BCA). You have 14 calendar days from the date of this notice to request a hearing to the BCA.

**Q:** How do I request a hearing with the Board of Civil Authority (BCA)?

**A:** It is the same process to request a hearing with the BCA as it is with Grievance, except that it will go to a different office – Send, Mail, Deliver a request for a hearing in writing to the Town Clerk’s Office. Email requests are accepted for this as well. The Town Clerk will then respond with the details of how these hearings are handled.

Contacting the Office of the Assessor:

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