

Appeals/Grievances Information

In Vermont, challenges to property assessment values are in the form of grievance appeals conducted by the Town's Board of Listers.

Typically, the Town of Dorset's annual grievance period, starts in early to mid May, with the mailing of *Change of Appraisal Notices* to owners whose properties alterations during the past year results in an assessment change, and notifications of the start of the grievance period. All other taxpayers, however, interested in information on grievance appeal filing should contact the Board of Listers, and must do so before MID-MAY.

In all cases to assist you in your preparation for a grievance, the Listers Office has developed an *Application for Property Valuation Grievance*, which you have the option of using and can be requested from our office or download here on the Town of Dorset Website: appeal/grievance link .

Grievances can be in person, by representative (with the written permission of the owner), or by mail. If you wish to grieve in person, please make this appointment by calling the Listers before the start of grievance hearings. Each grievant/representative will be allotted up to fifteen minutes to present their case. You must bring any supporting documentation to the hearing, or attach to a completed application.

It is the policy of the Listers to conduct interior inspections of all properties under appeal, even though this is not a statutory requirement. Without this interior inspection, the grievance will typically be denied. For vacant parcels of land, no inspection appointment is necessary, unless a taxpayer wishes to accompany the Listers. It is important to note that at the next local level of appeal, the Board of Civil Authority, an interior inspection is required by law prior to a change in the assessment.

Notices of Grievance Results will be mailed two weeks after the hearings are closed. This notice will contain information regarding the procedure for appealing the decision of the Listers to the Board of Civil Authority. Appeals beyond the local level go to either the Vermont Superior Court or to the Director of Property Valuation and Review. Each level of appeal must be completed before the next can be scheduled.

The State of Vermont has produced two publications (both recently updated) that can help a taxpayer understand the appeal process. Links to these two free publications appear below. *The Handbook on Property Tax Assessment Appeals* may be downloaded from the Vermont Secretary of State. (<http://www.sec.state.vt.us/>) More Tax Appeal Information from the Vermont Institute for Government, *An Introductory Guide to Property Tax Assessment Appeals*. <http://crs.uvm.edu/citizens/>. Both publications can also be examined at the Listers Office. Taxpayers who need assistance, or have questions, please call the Listers Office -Tuesday or Thursday, between 10:30 AM and 3:30 PM, or e-mail: dorsetlister@gmail.com.