

THETFORD, VERMONT

BOARD OF CIVIL AUTHORITY

Procedures and Rules of Conduct

For

Tax Appeal Hearings**

** *These procedures and rules of conduct shall be made available to all participants in all Thetford Tax Appeal hearings.*

1. The Chairman of the BCA or, in his/her absence, the Vice Chairman will preside at all appeal hearings. In the absence of both, the hearing will be moderated by a chairman pro tempore selected by majority vote of those BCA members present.
2. A majority of those BCA members present shall constitute a quorum as long as there are at least three members in attendance. [24 V.S.A. § 801] If a quorum is not present, the only action that may be considered is a motion for recess or adjournment.
3. A BCA member shall be disqualified from **all** tax appeals in any year in which he/she appeals their own property appraisal or has an interest in a property under appeal beyond grievance with the Board of Listers. [32 V.S.A. § 4404(d)]
4. BCA members must recuse themselves from hearing proceedings where they have a conflict of interest or may appear to have such. By doing so, members will avoid any suggestion of impropriety. A *conflict of interest* shall be defined as “any direct or indirect personal, familial or financial interest by a BCA member or the member’s spouse, business associate, employer or employee in the outcome of an appeal hearing that is greater than that experienced by a member of the general public **or** a situation wherein a BCA member has publicly displayed a prejudgment of the merits of the proceedings.” [Derived from 24 V.S.A. § 1984]
5. Ex parte communication must be strictly avoided. *Ex parte communication* shall be defined as ‘any communication regarding the merits of an appeal that occurs between a member of the BCA and a party to an appeal (Lister or Appellant) that occurs prior or subsequent to a duly warned tax appeal hearing.’ Such communications, including examination of documents not introduced as evidence at the hearing, are prejudicial and violate the due process rights of the absent party. Any ex parte communication must be reported and noted as part of the appeal file.

6. The Town Clerk shall serve as the clerk of the BCA and prepare written minutes of the hearing. [1 V.S.A. § 312(b)] In the absence of the Town Clerk, a secretary/clerk pro tempore will be designated by majority vote of BCA members present. The BCA clerk shall retain all the same rights as other members of the BCA including participation in all votes and deliberative discussions.
7. The BCA Chairman or acting Chairman shall rule on all questions of order or procedure during an appeal hearing, but shall retain the same participation rights as any other BCA member.
8. Each year, before any members of the BCA begin to hear tax appeals, *each* member **must** take, sign and file an oath with the Town Clerk as follows:

“I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue between taxpayers and Listers submitted for my decision. So help me God (or) under pains and penalties of perjury.” [32 V.S.A. § 4405]

9. The BCA Chair or Acting Chair shall conduct the first and all subsequent tax appeal hearings in the following order:
 - A. Open the hearing by a call to order and then identifying the date, time and place of the hearing. The names of the appellant[s], the Listers and BCA members present will be entered into the record. Each appeal hearing will be fully recorded.
 - B. Request that any participants disclose conflicts of interest or ex parte communications.
 - C. Administer the witness oath as follows to Listers present and to the appellant[s] or their duly appointed representatives:

“Do you solemnly swear that the evidence you shall give relative to the cause now under consideration shall be the whole truth and nothing but the truth so help you God? (or) under the pains and penalties of perjury?”
[12 V.S.A. § 5810]
 - D. Listers introduce the subject property by presenting the pertinent Listers’ Card and briefly reviewing the information thereon. All documentary exhibits will be presented to the opposing party for review, then acknowledged by the chairman, identified on the record and properly marked and kept as part of the file of the appeal.
 - E. Appellant[s] or their duly appointed representatives present their oral testimony and any supportive documentation. Exhibits will be handled as immediately above.

- F. Questions from the members of the BCA are *strictly confined* to eliciting further information or clarification from either party. BCA members who offer personal observations, interject conjectures, offer explanations of appraisal processes or who attempt to debate either party at any point during the hearing will be ruled out of order.
 - G. Listers respond to the appellant's information and support their property valuation via further documentation (comparable properties) and testimony. All documentary exhibits will be handled as in D above and retained as part of the appeal file.
 - H. Appellant[s] are given opportunity for rebuttal.
 - I. Final questions are elicited from Board members.
 - J. Appoint an Inspection Committee of at least three BCA members and arrange with the appellant a specific date and time for the inspection to occur. Inspectors need not make the inspection simultaneously. Listers may attend the site inspection but **not** interact with inspectors or appellant. **Emphasize to all parties** the prohibition against ex parte communications during the site visit. (Inspections are not for taking further testimony!)
 - K. Explain to all present that the Inspection Committee report must be submitted to the BCA within 30 days of the hearing date. [32 V.S.A. § 4404 c] The report must be signed by all BCA inspectors noting any disagreement with the majority view **or** a signed minority report may be submitted for consideration by the Board.
 - L. Explain to all present that when the Inspection Report is submitted, those BCA members present at the pertinent hearing will enter a private, deliberative session to review and discuss the evidence and reach a decision. [1 V.S.A. § 312 (e)(f)]
 - M. Explain that the written decision, stating the reasons for such must be certified within 15 days of submission of the Inspection Report. [32 V.S.A. § 4404 (c)] The decision letter shall be signed by the Board Chairman, Vice Chairman or acting Chairman on behalf of the Board of Civil Authority. [24 VSA §114]. Explain that the BCA decision may reduce, increase or sustain an appraisal by the Listers. [32 V.S.A. § 4409]
 - N. Adjourn the hearing to the date set for the Inspection Committee Report.
 - O. Proceed to the next appeal hearing on the agenda for that session **or** adjourn to the next scheduled date and time.
10. These procedures and rules of conduct may be reviewed and amended by majority vote of the Thetford Board of Civil Authority and **must** be readopted at any organizational meeting held prior to the conduct of any Tax Appeal Hearing(s) held during a calendar year.

Adopted as amended by majority vote of the Thetford Board of Civil Authority on 25 August 2022.