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H.705

Introduced by Representatives Partridge of Windham and Trieber of

Rockingham

Referred to Committee on

Date:

Subject: Taxation; property taxes; valuation; reappraisals

Statement of purpose: This bill proposes to require listers hearing a grievance to presume that the value of the property at the town's last reappraisal is correct.

An act relating to setting values for property tax grievances

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 32 V.S.A. § 4111(g) is amended to read:

(g) A person who feels aggrieved by the action of the listers and desires to be heard by them, shall, on or before the day of the grievance meeting, file with them his or her objections in writing and may appear at such grievance meeting in person or by his or her agents or attorneys. No grievance shall be allowed for a change solely to reflect a new use value set by the current use advisory board or the adjustment of that value by the common level of appraisal. In considering a grievance, the listers shall use the same valuation methods and assumptions used in the town's most recent reappraisal. Upon the

1 hearing of such grievance, the parties thereto may submit such documentary or
2 sworn evidence as shall be pertinent thereto.

3 Sec. 2. EFFECTIVE DATE

4 This act shall take effect on July 1, 2012.