

Sec. 3. 32 V.S.A. § 4461 is amended to read:

§ 4461. TIME AND MANNER OF APPEAL

(a) A taxpayer or the selectboard members of a town aggrieved by a decision of the board of civil authority under subchapter 1 of this chapter may appeal the decision of the board to either the ~~director~~ Director or the ~~superior court~~ Superior Court of the county in which the property is located. The appeal to the ~~superior court~~ Superior Court shall be heard without a jury. The appeal to either the ~~director~~ Director or the ~~superior court~~ Superior Court shall be commenced by filing a notice of appeal pursuant to Rule 74 of the Vermont Rules of Civil Procedure, within 30 days of entry of the decision of the board of civil authority. The date of mailing of notice of the board's decision by the town clerk to the taxpayer shall be deemed the date of entry of the board's decision. The town clerk shall transmit a copy of the notice to the ~~director~~ Director or to the ~~superior court~~ Superior Court as indicated in the notice and shall record or attach a copy of the notice in the grand list book. The entry fee for an appeal to the ~~director~~ Director is \$70.00 \$120.00.

(b) On or before the last day on which appeals may be taken from the decision of the board of civil authority, the agent of the town to prosecute and defend suits in which the town is interested, in the name of the town, on written application of one or more taxpayers of the town whose combined grand list represents at least three percent of the grand list of the town for the preceding year, shall appeal to the ~~superior court~~ Superior Court from any action of the board of civil authority not involving appeals of the applying taxpayers. However, the town agent shall, in any event, have at least six days after receipt of such taxpayers' application for appeal in which to take the appeal, and the

date for the taking of such appeal shall accordingly be extended, if necessary, until the six days shall have elapsed. The \$70.00 \$120.00 entry fee shall be paid by the applicants with respect to each individual property thus being appealed which is separately listed in the grand list.