

## Appeals to the Property Tax Hearing Officers

Under 32 V.S.A. § 4461-4469, property owners have the right to appeal decisions of the local boards of civil authority to either the Superior Court or the director of PVR. The director appoints hearing officers to hear and decide appeals. Currently there are six hearing officers of which two were appointed in 2016. PVR is actively recruiting to increase the total number of hearing officers.

As of December 2016, PVR has received 126 appeals based on 2016 grand list activity. None of the 2016 appeals have been heard yet.

The majority of appeals heard by the hearing officers, including the 2015 cases, result in either no change in value or a reduction in value. The 2015 results so far are as follows:

Value Increased	No Change	Reduced 20% or Less	Reduced More than 20%
0	24	20	18

The results of appeals over the last several years are as follows:

Figure 1. Results of Appeals by Year

Tax Year	# Appeals	# Withdrawn	# Reduced	# Raised or Unchanged
<b>2015<sup>1</sup></b>	74	4	38	24
<b>2014</b>	57	1	33	23
<b>2013</b>	87	22	46	19
<b>2012</b>	140	8	85	47
<b>2011</b>	241	21	123	97
<b>2010</b>	185	12	104	69
<b>2009</b>	175	23	115	37
<b>2008</b>	192	28	112	52
<b>2007</b>	161	19	71	71
<b>2006</b>	133	19	72	42

<sup>1</sup> Eight appeals outstanding as of the date of this publication.