

Good morning, Senate Gov Ops:

I have set out a very general outline of the statutory deadlines applicable to grand list appeals before the listers and BCA. As you will note, there is a significant gap between the “final decision” deadlines for smaller municipalities and larger municipalities. In addition to the notes below, I would recommend that you take a look at the resources that were brought up in the discussion yesterday—the DPVR calendar and the VLCT chart. Both are attached.

Under [32 V.S.A. 4341](#), certain grand list deadlines are extended by default. The length of the extension is determined by the population of the municipality. If the municipality has less than 5,000 residents, the extension is 30 days; if the municipality has more than 5,000 residents, the extension is 50 days. 32 V.S.A. 4341 *automatically applies* extensions to the following statutory deadlines:

- (1) abstracts of individual lists shall be completed and lodged in the town clerk's office;
- (2) meetings of listers may be held to hear grievances; (Hearings must start on or before June 19 OR July 9 (5,000 or more) see [32 V.S.A. 4221](#))
- (3) hearings upon such grievances shall be closed; (Hearings must be completed on or before July 2 OR July 22) (Notices mailed on or before July 9 or July 29? [32 V.S.A. 4224](#))
- (4) meetings of the Board of Civil Authority shall be held to consider the same; (Meetings occur maximum 44 days or 64 days after notice of appeal; notice of appeal must be filed within 14 days; total = 58 or 78 days after date notice is mailed. Likely latest date = August 22 or October 1?)
- (5) hearings upon such appeal shall be closed;
- (6) the grand list shall be completed and deposited in the town clerk's office;
- (7) listers shall lodge inventories of taxpayers with the town clerk; and
- (8) abstracts of the grand list shall be filed with the town clerk

Under [32 V.S.A. 4404\(c\)](#), three members of the Board must perform a site inspection within 30 days of the date of the BCA meeting. (Inspections likely performed between late July and late October?)

The timing of each of the steps in the appeals process varies depending on the municipality, the date on which the taxpayer appeals, and the speed that a municipality organizes and holds the BCA meeting.

Further, [32 V.S.A. 4342](#) allows the Director to provide further extensions upon request of the town:

“On written application therefor made by the listers or assessors of any town, with the approval of the Selectboard of the town or mayor of the city, the several dates fixed by law and extended by the preceding section or the charter of any municipal corporation, on or before which certain acts must be done relating to duties of listers and assessors, may be further extended by the Director and such extensions shall be in writing and shall be recorded in the office of the town clerk.”

Please let me know if you have any questions. I apologize for any confusion yesterday—I was only aware of the statutory deadlines, not the automatic extensions that build these dates out throughout the year.

Best,

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