Aileen Tulloch Putney, VT 2/26/2025

I have been working in the Assessor's Office in Brattleboro for the past five years, and was a Lister in Putney for 3 years prior to that. In addition I currently serve on the Putney Selectboard, and am therefore a member of our Board of Civil Authority. Putney recently went through a Town-wide reappraisal, which resulted in 23 appeals to the BCA. A few of those appeals have found their way to eitehr PVR hearing officers or to Superior Court.

Having just experienced first hand the issues associated with having a local Board of Civil Authority with members who are dedicated, smart, and loyal, but who have little to no experience in the complex world of property assessment, I support the concept of a Regional BCA board to hear appeals of taxpayers who are aggrieved by the Board of Listers' grievance decisions, and removing this responsibility from the local BCA.

However, I would like to suggest that for those appeals that go beyond the Regional BCA, that the choice by taxpayers or Selectboards to appeal to Superior Court instead be stricken. The draft as currently written still gives the Director of PVR the ability to refer the case to Superior Court if he or she is of the opinion that it is better adjudicated there, but I am of the opinion that the Director of PVR, and PVR Hearing Officers in particular, are in general better suited to hear appeals on property assessments than the Superior Court is. Giving the taxpayer the choice to go either route puts an undue burden on the Municipality to hire independent appraisers and experts to defend values to a Court who is unfamiliar with property assessment, as well as heightened legal fees. As a result, Towns are often pressured to settle outside of the appeals process for assessments that lower their Grand List unnecessarily.

I would go further and suggest that, should PVR refer a case to Superior Court, that PVR assist the municipalities in defending their values in that arena.