

TOWN OF RANDOLPH, VERMONT

LISTERS OFFICE

You may grieve, in writing, in one of three ways:

- Mail
- Email
- In person

Those choosing to grieve may do so by representation with written permission of the owner.

In all instances, you must file the grievance form with the Lister's/Assessor's office by the grievance deadline of Saturday, June 29th at 3:00 pm. Appeals received after 3:00 pm on Saturday, June 29th, even if postmarked, are untimely and will not be heard. Grievance hearings will be Thursday, June 27th and Friday, June 28th from 9AM to 5 PM and Saturday, June 29th from 9AM to 3PM.

A pre-grievance meeting with the Assessor and/or Listers can be scheduled once the grievance form has been submitted. A meeting is not mandatory although it is available to anyone filing a grievance.

Appeals / Grievances

In Vermont, appeals of property assessments (property values) are known as Grievance Hearings with the Assessor and Listers.

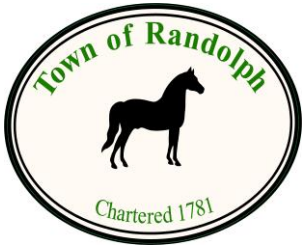
Per state statute 32 V.S.A. § 4111, an abstract of the Grand List must be filed with the town clerk each year of all the property values in the town. In Randolph, the list is filed per statute on or before the deadline of June 4th. This is known as the Abstract of Individual Lists. When the list is filed, a Change of Appraisal Notice is sent to any property that has a change in value.

There could be more than one reason you may receive this notice:

- It may be there was a value change in your property assessment.
- You may have a new allocation of your homestead/house site value based on your most recently filed Homestead Declaration.

Grievances are held in accordance to state statute. This is the first step in the appeals process. Missing the filing deadline will result in not being able to appeal until the next year. You must have participated in the grievance appeal process to appeal to the next level which is the Board of Civil Authority (BCA).

More information on the grievance process including an application for grievance can be found on the Lister's page of the Town Website: www.randolphvt.org



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Appeal Inspections

An interior inspection of the property under appeal is advised although is up to the discretion of the appellant.

It is important to note that at the next local level of appeal, the Board of Civil Authority (BCA), an interior inspection is required by law as part of the proceedings.

Notices of Grievance Results

Notices of Grievance Results will be mailed within 2 weeks after hearings are closed. This notice will contain information regarding the procedure for appealing the decision of the Assessor and Listers to the BCA.

Appeals beyond the local level go to either the Vermont Superior Court or to the Director of Property Valuation and Review. Each level of appeal must be completed before the next can be scheduled. Please make sure you understand the deadlines and procedures for each appeal level for the dates are firm in statute. 32 V.S.A. § 4111

Statutory Requirements

Most activities and dates are mandated by State Statute as follows:

- **April 1** - All taxable real property in town is assessed [listed] at fair market value as required by the state effective on this date.
- **April 15** - Last day to file the HS-122 Homestead Declaration form, which entitles you to be taxed at the Homestead School Tax Rate, without a late penalty.
- **May-June** - The values for the tax year are finalized by the Town Assessor and the Abstract of the Grand List is lodged. At this time notices are mailed to all taxpayers who have had changes in their assessed values. Within 14 days, any taxpayer who wants to grieve (appeal) an assessment must contact the Lister's Office to set up an appointment. Grievances are not limited to only those taxpayers with assessment changes. Any taxpayer may grieve in any year. If you wish to be notified of the grievance time period, you may call our office in advance and request notification.
- **June/July** - Grievance appeals begin 14 days after change notices are mailed. These appeals are heard by the Board of Listers, with the Town Assessor in attendance.
- **July** - By July 25th the lodged version of the Grand List is filed and used by the Selectboard to set the annual tax rate. Tax bills are mailed to property owners as of April 1. The installments are due in October and March. Only **one** bill is mailed, with two stubs, one for each payment.
- **September** - Deadline for submitting applications to the Land Use Program