

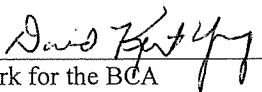
**STRATTON BOARD OF CIVIL AUTHORITY
RULES OF PROCEDURE
FOR
2025 PROPERTY TAX APPEAL HEARINGS**

Under the law, the Appellant bears the Burden of Persuasion. The BCA must be persuaded that the totality of the evidence presented favors the Appellant's position that the Listers' valuation of their property is incorrect. The Appellant also bears the Burden of Production. The evidence the Appellant produces must be sufficient to prove that the Listers incorrectly listed the value of their property.

- A. **PURPOSE:** The Board of Civil Authority ("BCA") of the Town of Stratton is required by 32 V.S.A. Chapter 131 to conduct appeal hearings of Lister property valuation decisions. The purpose of these rules is to establish uniform procedures for conducting such appeal hearings and ensure compliance with Vermont's Open Meeting Law.
- B. **APPLICATION:** These rules of procedure shall apply to all property valuation appeal hearings conducted by the Town of Stratton BCA. A copy of these rules shall be provided to the Town of Stratton Board of Listers and to each party bringing an appeal before the BCA.
- C. **PROCEDURE:**
1. The Chair of the BCA, or in the chair's absence, the vice-chair, shall chair all tax appeal hearings. If both the chair and vice-chair are absent, a member selected by the BCA shall chair the hearing. The Chair may make motions and may vote on all questions of order and procedure.
 2. The BCA will hear only those appeals that have been received on or before the due date set by the Board of Listers as per Vermont Statutes, Title 13, Section 4404. Postmarks will not be accepted.
 3. A majority of those BCA members present at a tax appeal hearing shall constitute a quorum, so long as there are at least 3 members present. With respect to a particular hearing, the act or decision of a majority of those members present at the hearing shall be treated as the act of the decision of the full BCA. (24 V.S.A. § 801). If a quorum is not present, the only action that may be considered is a motion for recess or adjournment of the hearing.
 4. Each BCA meeting shall have an agenda prepared by the clerk.
 5. All hearings shall be conducted in the same order as they appear on the agenda. A unanimous 2/3 majority vote of the BCA may modify the order of the hearings.
 6. 15 minutes shall be allotted for each hearing.
 7. All hearings shall be recorded.
 8. Appellants and Listers shall submit ten (10) copies of all documentary evidence to the BCA. If the required number of copies is not available at the time of the Hearing, the Board may recess the hearing to a later date. To expedite the hearing process, Appellants are encouraged, though not required, to submit a summary of reasons for the appeal and all evidentiary documents to the BCA prior to the hearing. Upon receipt, this information will be made available to the Board of Listers.
 9. At the discretion of the BCA, additional evidence may be requested and submitted at a later date. Said date will be determined by the BCA Chair.

10. The Clerk shall mark all documents submitted to the BCA with appropriate identifying information.
11. The Chair may exclude any irrelevant, unreliable or unnecessarily repetitive evidence. Relative evidence is any verbal testimony or document that tends to demonstrate the value of the property subject to appeal. Reliable evidence is any relevant evidence commonly relied upon by reasonably prudent people in the conduct of their affairs.
12. Each property shall be subject to an inspection by a site inspection committee of not less than three BCA members appointed by the Chair. The site inspection committee shall report to the board within 30 days of the hearing. If, after notice, an appellant refuses to allow an inspection of the property as required under 32 V.S.A. 4404(c), including the interior and exterior of any structure on the property, the appeal shall be deemed withdrawn.
13. **It will be the responsibility of the appellant to make all arrangements involving site visits for the property under appeal.** If the Appellant is not present to allow the inspection committee access to their property they must make arrangements for someone to act as their agent. Contact information for the agent must be provided to the Clerk of the BCA at the time of the hearing so that date and time of inspection can be coordinated between the inspection committee and the agent.
14. The Board reserves the right to determine whether site visits to comparable properties are necessary. If deemed necessary, the Board will consider two comparable properties per appeal and it will be the responsibility of the appellant to make all arrangements involving site visits to those comparable properties.
15. Punctuality at meetings and site visits is required. If no one is available to allow the Site Committee entrance to the property within 15 minutes of the scheduled time, the appeal may be deemed withdrawn.
16. These rules may be amended by unanimous/two thirds majority vote of the Board of Civil Authority.

Adopted by the Stratton Board of Civil Authority at its 2025 "Organizational Meeting" held August 11, 2025.

 August 11, 2025
Clerk for the BCA

TAX ASSESSMENT APPEAL HEARING PROCESS ORDER

1. Hearing will be called to order and the Warning read.
2. The Clerk will ask the Appellants and the Listers to take the following oath:
Under the pains and penalties of perjury, do you solemnly swear that the Evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?
3. The Appellant will be asked if he/she has received a copy of these "Rules of Procedure" and whether he/she has any questions about how the hearing will proceed.
4. The BCA members will be asked to disclose any conflict of interest and/or ex parte communication.
5. Any written evidence for the Appellants and Listers will be introduced and identified by the Clerk
6. The Listers will introduce the property on appeal by describing the property and its present valuation.
7. The Appellant will present his/her valuation and supporting testimony.
8. The Listers will respond to the information provided by the Appellant and will present their supporting evidence of the valuation of the property.
9. The Appellant may respond to the Listers information.
10. The BCA may ask questions.
11. An inspection committee of at least three (3) BCA members will be appointed to inspect the property at a date and time set by the BCA Chair.
12. The BCA will recess to a date and time not more than 30 days from the Hearing to accept the inspection committee report.
13. The Hearing will be re-opened at the date and time specified.
14. The inspection committee will present their report.
15. Final questions regarding the inspection report may be asked but no new evidence will be received unless requested by the BCA at the initial Hearing.
16. The Hearing will be closed and the BCA will enter deliberative session.
17. The BCA's written decision will be issued within 15 days.

Under the law, the Appellant bears the Burden of Persuasion. The BCA must be persuaded that the totality of the evidence presented favors the Appellant's position that the Listers' valuation of their property is incorrect. The Appellant also bears the Burden of Production. The evidence the Appellant produces must be sufficient to prove that the Listers incorrectly listed the value of their property.