

# **Bond Case Briefs**

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## **TAX - VERMONT**

### **Salisbury AD 1, LLC v. Town of Salisbury**

**Supreme Court of Vermont - August 8, 2025 - A.3d - 2025 WL 2264355 - 2025 VT 43**

Taxpayer that owned anaerobic digester facility appealed town's decision denying taxpayer's request for reconsideration of town's denial of taxpayer's untimely appeal of town listeners' decision denying taxpayer's grievance appeal of town's tax assessment.

The Superior Court denied town's motion for summary judgment, granted taxpayer's motion for summary judgment, and issued order granting mandamus relief. Town appealed.

The Supreme Court held that town's notice was sufficient to satisfy taxpayer's procedural due process rights.

Town provided taxpayer that owned anaerobic digester facility with actual notice of town listeners' decision denying taxpayer's grievance appeal of town's tax assessment for certain tax year, and thus town's notice was sufficient to satisfy taxpayer's procedural due process rights, even though town did not mail notice of the decision to both taxpayer and its counsel; town mailed the decision directly to taxpayer at its address of record via certified mail with receipt requested and heard nothing back indicating that anything had gone awry, and received confirmation that taxpayer had received notice of the decision.