
TAX - VERMONT

Rasmussen v. Town of Fair Haven

Supreme Court of Vermont - January 8, 2016 - A.3d - 2016 WL 99839 - 2016 VT 1

Taxpayer appealed Board of Civil Authority (BCA) decision finding taxpayer withdrew his property assessment appeal. The Property Valuation and Review Division's Property Tax Hearing Officer concluded that the BCA had correctly dismissed taxpayer's appeal. Taxpayer appealed.

The Supreme Court of Vermont held that:

- Taxpayer's refusal to allow a complete inspection of the properties comprising his single parcel, including an inspection of the interior of any dwelling, constituted a withdrawal of his assessment appeal, and an affirmance of the lister's assessment of the property, and
- Town did not need to file an objection to taxpayer's appeal in order to enable the hearing officer to consider if he had the authority to consider the appraised value of the property de novo.

Because taxpayer's lands were one parcel for tax purposes, he was obligated to make any lands comprising the parcel available for inspection, and thus, his refusal to allow a complete inspection of the properties comprising his single parcel, including an inspection of the interior of any dwelling, constituted a withdrawal of his assessment appeal, and an affirmance of the lister's assessment of the property.

Inspection of a taxpayer's property for property tax assessment by town listers, the Board of Civil Authority (BCA), or a Property Valuation and Review Divsion's Property Tax Hearing Officer, would not constitute an unreasonable search under the Fourth Amendment. While a taxpayer could refuse to allow an inspection, the consequence would be that the taxpayer would not be allowed to challenge the assessment of his or her property.

The scope of taxpayer's appeal of a Board of Civil Authority (BCA) decision finding that taxpayer withdrew his property assessment appeal when he refused to allow an inspection of a portion of his property was not limited to the issues identified by taxpayer in his notice of appeal, and town did not need to file an objection to the appeal in order to enable the hearing officer to consider if he had authority to consider the appraised value of the property de novo. Due to taxpayer's refusal to allow an inspection, the BCA could not and did not make any findings or rulings on the merits.

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