

**WATERBURY, VERMONT**  
**Board of Civil Authority**

**Rules for Conduct of Meetings and Hearings**

1. Meetings shall be chaired by the Chair of the BCA, or in his/her absence, by the Vice-Chair. In the absence of both the Chair and the Vice-Chair, the meeting shall be chaired by a chair pro tempore, to be selected by the BCA.
2. When hearing tax appeals, a majority of those present shall constitute a quorum, so long as there are at least three members present. 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.
3. When serving in an electoral capacity, a majority of those present shall also constitute a quorum, however official action may not be taken without the concurrence of at least three members of the BCA. 17 V.S.A. § 2103.
4. A member shall be disqualified from all tax appeals in any year in which he/she appeals their own taxes or has an interest in a property under appeal beyond the Board of Listers. 32 V.S.A. § 4404(d).
5. A *Conflict of Interest* shall be defined as a direct or indirect personal, familial, or financial interest by a BCA member or the member's spouse, business associate, employer or employee, in the outcome of a hearing that is greater than that experienced by a member of the general public, or a situation where a BCA member has publicly displayed a prejudgment of the merits of a proceeding. BCA members shall recuse themselves from proceedings where they have a conflict of interest. (Derived from 24 V.S.A. § 1984.)
6. *Ex parte communication* shall be defined as any communication regarding the merits of an appeal that occurs between or among members of the BCA or a member of the BCA and a party to an appeal that occurs outside of a duly warned hearing. Ex parte communication must be strictly avoided. Any ex parte communication that occurs must be reported in the public hearing and included in the minutes.
7. All business shall be conducted in the same order as it appears on the warning, except that by majority vote, the chair may alter the order of items to be considered and/or the time allotted.
8. All motions must receive a second before being voted on.
9. The chair shall have the same participation rights as any other member and shall rule on all questions or order or procedure.
10. The chair shall conduct the first tax appeal hearing on a matter in the following order:
  - A. Open the hearing.
  - B. Request disclosure of conflicts of interest and ex parte communications.
  - C. Ask the appellant, his/her representative(s), and members of the Board of Listers to step forward and that 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?*
  - D. Ask the Listers to introduce the subject property on appeal.
  - E. Invite the appellant or his/her representative to present their appeal.
  - F. Invite the Listers to respond to the information presented by the appellant.
  - G. Invite questions from the members of the BCA.

- H. Invite the Listers to present their valuation
  - I. Invite the appellant to respond to the information presented by the Listers.
  - J. Invite final questions from members of the BCA.
  - K. Appoint an inspection committee of at least three members. Explain to all present that the inspection committee must report back to the full BCA within 30 days and the BCA will issue a decision within 15 days of receipt of the inspection committee report.
  - L. Adjourn the hearing to a date and time certain.
11. The chair shall conduct the second and any subsequent hearings on a tax appeal in the following order:
- A. Open the hearing.
  - B. Invite the inspections committee to present their report.
  - C. Invite final comments from the appellant.
  - D. Invite final comments from the Listers.
  - E. Invite final questions from the BCA.
  - F. 1.) Either close the hearing and explain that the BCA will now enter a private, deliberative session and will issue a decision in writing within 15 days; or  
2.) Close the hearing, explain that the BCA will issue a decision in writing within 15 days, and begin to deliberate on the appeal. Though such deliberation may be conducted in public, the parties should not participate at this stage once the hearing is closed.
12. These rules may be amended by unanimous vote of the BCA, and must be readopted annually at the organizational meeting.
13. These rules shall be made available at all meetings and hearings.