Georgia Town Clerk

From:	Georgia Assessor
Sent:	Tuesday, June 30, 2026 2:22 PM
To:	Georgia Town Clerk
Subject:	Fw: Communications Appeals, BCA and Stipulation Agreements

More info on the utilities BCA hearings.

Regards;
Terri J Sabens - VPA III
Municipal Assessor
Town of Georgia
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In-Person hours are Tuesday's 9-3

From: Remick, Jill <Jill.Remick@vermont.gov>
Sent: Tuesday, June 30, 2026 2:11 PM
To: comp60-l <comp60-l@list.vermont.gov>
Subject: [Comp60-l] Communications Appeals, BCA and Stipulation Agreements

Thank you for your continued patience as we navigate together the implementation of the new Communications Property Treatment under Act 145 of 2024. Many of you have gotten stipulation agreements from appellants and have questions.

A reminder that the Stipulation Agreement is a voluntary, mutual agreement between the town and the appellant to expedite the BCA appeal process (avoiding a formal BCA hearing). The rationale is because this is the first year of the communications valuation by the Tax Department, we expected significant appeal volume. In addition, the statute requires the municipalities to use the values provided by tax, so the municipality has no duty to defend values they did not set. The Department has offered a Stipulation Agreement template for towns and appellants to use if they wish.

The statute is not clear, but our recommendation is that the Chair of the Selectboard or City Council sign the agreement on behalf of the towns.

The Stipulation Agreement is a de facto BCA decision. So the process from that point forward is the same as a standard appeal of the BCA decision. The signed stipulation must be submitted by the appellant just like any other BCA appeal, within 30 days of the stipulation date to the Town Clerk of the specific town per 32 V.S.A. § 4461(a).

In that appeal, the appellant must indicate if they wish to appeal to PVR or to Superior Court. Due to the high volume of appeals, the $70 fee to Department of Taxes can be waived, so please send along timely appeals to PVR without waiting for the fee. If they wish to appeal to Superior Court, they must include the $295 fee.

We will continue update our FAQs as things come up.

Thank you,
Jill

Jill Remick | Director (she/her)
Property Valuation and Review Division | Vermont Department of Taxes
(802) 828-6639 | 133 State Street | Montpelier, VT 05633-1401 | **tax.vermont.gov**

VERMONT

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Communications Property Grand List Treatment for 2026

To: Vermont Listers and Assessors
From: Jill Remick, Director, Property Valuation and Review
Date: April 24, 2026
Regarding: Appeals of Valuations established by Department of Taxes under Act 145 of 2024

Under Act 145 (H.657) of 2024, certain communications network infrastructure will be set in the State and local Grand List as real property and taxed at its fair market value beginning with the 2026 Grand List and property tax year. Communications property will no longer be considered business personal property and accordingly will be exempt from the local option to tax business personal property pursuant to 32 V.S.A. § § 3618 and 3849.

The listing or assessing officials are required to use the values PVR provides to them for communications property: "4) The valuations provided to the listers pursuant to this section **shall** be used by the listers in determining and fixing the valuations of communications property for the purposes of property taxation." (32 V.S.A. § 3602b)

The process for a property owner to appeal their valuation remains the same as in the past, per 32 V.S.A. § 4404, beginning with a grievance to the local listing official. After that, appeals go to the Board of Civil Authority (BCA), and then to either the Director of Property Valuation and Review (PVR) or the Superior Court, and then finally to the Vermont Supreme Court.

The Department of Taxes will assist in defending valuations for these appeals, as the valuation is determined by the State. In addition, as these are complex valuations, upon appeal from a BCA, PVR anticipates forwarding these appeals to the Superior Court for the appropriate county, instead of assigning a PVR hearing officer.

Note: Please send any grievances and appeals of communications property, and associated documents, to Benton.mitchell@vermont.gov. Our contractor and staff will review these appeals to determine whether there may be technical corrections that can be made upon review by our contractor and an updated value provided, with the potential effect of resolving or narrowing the scope of the grievance or appeal.

If the municipality and the taxpayer wish to avoid unnecessary expenditure of public and private resources and wish to allow the grievance and appeal of the valuation to proceed efficiently to the Director of PVR or to Superior Court, the Department of Taxes can work with the municipality and the taxpayer on a stipulation that would obviate the need for a BCA hearing and formal decision. This would allow a streamlined approach to get the appeal directly to PVR or Superior Court, ensuring a more timely and less costly resolution to the appeal.

If you have questions or need assistance, please contact Benton Mitchell, Utility Valuation Coordinator at (802) 233-4255 or benton.mitchell@vermont.gov.

Information including submission processes and recorded webinars can be found at Communications Property Valuation | Department of Taxes.

##END##