**STIPULATION REGARDING APPEAL TO BOARD OF CIVIL AUTHORITY**

__________________________________________________ ("Taxpayer") and the Town/City of ______________________________ agree as set forth in this Stipulation regarding Taxpayer's appeal of the tax assessment grievance decision regarding Taxpayer's property (the "Property") identified on the following Form(s) 3602b for Tax Year ____________ (check all that apply):

- ☐ Cable, Internet, Broadband, and Telephone Inventory and Valuation
- ☐ Cellular Radio Wireless Tower Inventory and Valuation
- ☐ Cellular Wireless Inventory Valuation
- ☐ CUD Inventory and Valuation
- ☐ Satellite Equipment Inventory and Valuation
- ☐ Wireline Inventory and Valuation

RECITALS

A. The Vermont Department of Taxes Division of Property Valuation and Review ("PVR") has furnished the municipality's listers or assessors with the valuation of the Property and, pursuant to 32 V.S.A. §§ 3602b and/or 4452(d), the listers or assessors must consider and/or use the valuations for purposes of property taxation and the grand list.

B. Taxpayer has now appealed to the Board of Civil Authority ("BCA") a grievance determination of the listers/assessors regarding valuation of the Property.

C. Taxpayer appealed the valuation and the grievance determination to the BCA to preserve its rights to appeal, pursuant to 32 V.S.A. § 4461, to the Director of PVR or to Superior Court.

D. In light of the provisions of 32 V.S.A. §§ 3602b and 4452(d), the parties presume that the BCA would affirm the valuation determined by PVR and by the grievance and that Taxpayer would appeal the BCA decision to the Director of PVR or to Superior Court.

E. The parties therefore wish to avoid unnecessary expenditure of public and private resources and wish to allow appeal of the valuation and of the grievance to proceed efficiently to the Director of PVR or to Superior Court.

WHEREFORE, the parties STIPULATE as follows:

1. The parties waive the procedural requirements of 32 V.S.A. § 4404.

2. Taxpayer waives the procedural protections provided in 32 V.S.A. § 4404 and waives any remedies to which Taxpayer would otherwise be entitled based on the BCA's failure to follow the procedures 32 V.S.A. § 4404 specifies.

3. The valuation of the Property by the BCA, for purposes of further appeal by the Taxpayer, is the valuation PVR has previously furnished to the municipality's listers or assessors.

4. Taxpayer has elected to seek a decision on the merits from the Director of PVR or Superior Court with respect to any decision by the BCA on an appeal by the Taxpayer regarding valuation of the Property.

5. The parties agree that Taxpayer has exhausted its administrative remedies under 32 V.S.A. § 4404.

6. This Stipulation shall be considered a "decision of the board of civil authority" under 32 V.S.A. § 446l(a) and shall be the BCA decision from which Taxpayer appeals to the Director of PVR or to Superior Court under that section.

7. The date of this Stipulation shall be deemed "the date of entry of the board's decision" for purposes of determining the time for Taxpayer to file its notice of appeal under 32 V.S.A. § 4461(a).

8. Nothing in this Stipulation constitutes admission by either party as to the value of the Property or an admission by Taxpayer that the Property is subject to the provisions of 32 V.S.A. §§ 3602a, 3602b, and/or 4452 and Taxpayer reserves all rights to contest, at PVR or in Superior Court, the applicability of such provisions to the Property.

Dated ________________________.

TOWN/CITY OF ____________________

By ________________________________

Print Name _________________________

Title ______________________________

TAYPAYER

By ________________________________

Print Name _________________________

Title ______________________________