

Lister

From: Remick, Jill <Jill.Remick@vermont.gov>
Sent: Wednesday, July 1, 2026 10:38 AM
To: listers; comp60-l
Subject: Re: [Comp60-l] Communications Appeals, BCA and Stipulation Agreements
Attachments: BCA appeal - model stipulation in lieu of hearing.pdf

Attached is a copy of a stipulation that the town and the taxpayer may wish to consider using, to avoid the necessity of a BCA hearing. The parties may wish to modify the text as they may believe necessary to meet their needs and to ensure that the stipulation accomplishes desired objective(s). We encourage the parties to consult with their respective legal counsel as to any questions they may have."

From: Fairlee Lister <listers@fairleevt.gov>
Sent: Wednesday, July 1, 2026 10:30 AM
To: Remick, Jill <Jill.Remick@vermont.gov>; comp60-l <comp60-l@list.vermont.gov>
Subject: RE: Communications Appeals, BCA and Stipulation Agreements

EXTERNAL SENDER: Do not open attachments or click on links unless you recognize and trust the sender.

Jill, Please provide a copy the stipulation agreement template as referenced below. Thank you, Noël

From: Remick, Jill <Jill.Remick@vermont.gov>
Sent: Tuesday, June 30, 2026 2:12 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).

Greg & Ian