



II. LISTER'S CALENDARS

A. The Grand List

Population of:	Less than 5,000	5,000 and over
Assessment Date	April 1	April 1
<i>Homestead Declarations timely filed</i>		<i>April 15</i>
Latest Abstract of Individual Lists Can be Lodged	June 4	June 24
Latest Change of Appraisal Notices Can be Sent	June 4	June 24
Grievances must be filed by (above date plus 14)	June 19	July 9
Grievance hearings end	July 2	July 22
Result of Grievance Mailed	July 9	July 29
Results must be mailed within 7 days of close of hearings. Send certified mail, registered mail, or certificate of mailing to avoid any controversy.		
Latest Grand List Can Be Lodged	July 25	August 14
Deadline for Filing Appeal to BCA	14 days from date of mailing of result of grievance	
BCA Hearings Begin	14 days after last date allowed for filing appeal notice	

These are the last dates possible to meet the statute. Filing may occur anytime after April 1 and prior to these dates. Read 32 V.S.A. §§ [4111](#) and [4341](#) together. The May 5 date in section 4111 is extended 30 days for those towns with a population of less than 5,000; and 50 days in towns with a population of 5,000 and over. May 5 plus 30 days is June 4. May 5 plus 50 days is June 24.

If a town lodges the abstract of individual lists and sends out change of appraisal notices on May 10, the last day a person could grieve would be May 24. That is the date of lodging plus 14 days. Note that when counting the 14 days, day one is the day after mailing. Extensions may be granted pursuant to 32 V.S.A. § [4342](#). If such extensions are granted, the letter from the director of PVR granting the extension must be lodged in the grand list book.