Commonly Asked Questions for Mediation Process (Tax 203.07)

Q. Why did the board adopt this rule?

A. This rule allows parties to have meaningful and productive discussions about the appeal and the grounds thereof. While the board encourages the parties to settle the appeal or narrow the disputed issues, this rule should not be construed as a mandate for doing so.

Q. Do I have to meet with the Municipality in person?

A. No. The board recognizes it may not be feasible for the parties to arrange a meeting in person. Therefore, for the parties' convenience, they may discuss the appeal via telephone or other electronic means, including e-mail, provided this is done in good faith.

Q. Who should participate in the settlement meeting?

A. Ideally, individuals participating in the settlement meeting should have the authority to discuss and settle the case. However, the board recognizes the selectmen or the governing body of the municipality have the final approval of any settlement offer made to the taxpayer which could potentially delay the filing of the settlement agreement. If there is a delay, the parties should notify the board and request an extension to file the agreement.

Q. Should the Taxpayer or the Municipality make the initial contact?

A. After the board sends out the mediation order to the parties, the initial contact may be made by either party.

Q. What if the Municipality or Taxpayer does not respond to my request to discuss the appeal?

A. After numerous, documented attempts have been made by either party to obtain compliance, the party can file a motion with the board to enforce compliance with the board's order. This may occur at any time before the due date of the mediation order.

Q. What if the parties cannot meet within the 120 day period?

A. An extension by the board of the 120 day mediation period may be granted in extraordinary circumstances, including illness or injury or when material evidence will be unavailable for the settlement meeting. Any such request must be filed at least 30 days prior to the deadline stated in the order, as provided in Tax 203(e).

Q. What if the Taxpayer's appraisal is not ready?

A. If, after due diligence, the appraisal is not ready in time for discussion during mediation, the Taxpayer may request an extension of the order from the board in accordance with Tax 203.07(e)(2)(b).

Q. What information does the Municipality have to supply during Mediation?

A. In accordance with Tax 203.07(h), Municipalities shall provide the taxpayer the bases for the assessment, including all market data analysis and all other documentation used in establishing the assessment initially and in responding to the abatement application.

Q. What happens if the mediation report form is not filed with the board?

A. If the parties, jointly or separately, do not file the mediation report form, the party(ies) will be placed in default in accordance with Tax 201.04. In the case of the Taxpayer, if the default is not cured in a timely and proper manner, the appeal could be dismissed (Tax 201.05).

Q. What if the Taxpayer does not supply an appraisal during the mediation phase?

A. In accordance with Tax 203.07(g), its use will be barred at any subsequent hearing.