

STATE OF VERMONT GENERAL RECORD SCHEDULE

Issued to: All Public Agencies

GRS-1570.1108: Tax Appeals

Last Revised: 10/11/2016



Vermont State Archives and Records Administration

Vermont Office of the Secretary of State

GRS-1570.1108: Tax Appeals

Classification: Taxes (Adjudicating)

- Authority:** A custodian of public records shall not destroy, give away, sell, discard, or damage any record or records in his or her charge, unless specifically authorized by law or under a record schedule approved by the state archivist pursuant to subdivision 117(a)(5) of Title 3. (1 V.S.A. § 317a)
- Scope:** This general record schedule applies to any agency, board, department, commission, committee, branch, instrumentality, or authority of the state or any agency, board, committee, department, branch, instrumentality, commission, or authority of any political subdivision of the state that produces or acquires the records listed on this record schedule in the course of public agency business. Record means any written or recorded information, regardless of physical form or characteristics, and includes electronic or digital records and data. (1 V.S.A. § 317)
- Use:** State agencies MUST have a Notice of Adoption (VSARA-11) acknowledged by the Vermont State Archivist and on file with the Vermont State Archives and Records Administration (VSARA) prior to using any general record schedule. Use of a General Record Schedule (GRS) to destroy records without proper notification is not permitted. In addition, internal policies must be established to assure that the requirements outlined in any GRS are being applied across the agency. General Record Schedule (GRS) numbers shall be cited in all internal policies to demonstrate compliance with 1 V.S.A. § 317a. Local public agencies do not have to submit a Notice of Adoption; however, internal policies should clearly cite any general schedules that have been adopted and associated GRS numbers. If a GRS does not meet an agency's legal or administrative needs, the agency should continue to use any applicable disposition orders that have been issued for its records or seek agency specific record schedules through VSARA's Targeted Assistance Program (TAP).
- Exemptions:** It is the policy of Title 1, Chapter 5, Subchapter 3 of Vermont Statutes Annotated to provide for free and open examination of records consistent with Chapter 1, Article 6 of the Vermont Constitution. All people, however, have a right to privacy in their personal and economic pursuits, which ought to be protected unless specific information is needed to review the action of a governmental officer. Some records listed on GRS-1570.1108 may be exempt from public inspection and copying for this reason. Security measures to protect records and information from unauthorized access, use, and disclosure are necessary if the records are exempt pursuant to 1 V.S.A. §§ 315-320. Please see Appendix B for Access Requirements and Appendix E for related legal references regarding exemptions from public inspection and copying.
- Retention:** GRS-1570.1108 reflects the retention and disposition requirements for the following records regardless of their media, format, or mode of transmission. Duplicate records within the same agency that are used for specific legal, fiscal, or administrative purposes may be either retained using the retention requirement listed in this schedule or in accordance to an internal policy. Any copies of records made only for convenience of reference or informational purposes may be discarded when no longer needed unless otherwise directed through an internal policy. Duplicates or copies of records shall not be retained longer than the original records.

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Classification: Taxes (Adjudicating)

GRS-1570.1108: This schedule is reserved for recorded evidence of activities and transactions that relate to or affect, in a specific manner, the hearing and settling of claims or complaints associated with taxes due to a local or state tax authority. For records related to the appeal of property appraisals, use GRS-1570.1170 (Tax Assessments and Related Records).

Retention: Retain decisions, petitions, supporting material, and waivers until the case is closed, plus three (3) years, then destroy unless the case is considered major or significant. For major or significant cases, confirm records also meet the criteria of major or significant in "Vermont Archival Records" and retain permanently.

Registers or similar systems that provide for the systematic and regular recording of activities related to tax adjudication shall be retained until the system is superseded and then appraised by the Vermont State Archives and Records Administration (VSARA) for continuing value.

Other records shall be retained as specified in this schedule with the exception of transitory records. Transitory records created or received as part of tax adjudication may be weeded as appropriate in accordance with GRS-1000.1000 (Transitory Records).

Tax records containing federal taxpayer information are subject to all Internal Revenue Service (IRS) provisions and may require a longer retention.

Public Access: Redact

MINIMUM RECORDKEEPING REQUIREMENTS for Tax Appeals (see APPENDIX E for related legal references)

Record Category/Type	Applicability/Use:	Appraised Value:	Minimum Retention/Disposition:
GRS-1570.1108.5 Agreements Public Access: <i>Redact</i>	Use for written arrangements between parties including agreements to establish an extension of time for action or a settlement of claims.	Temporary (Legal)	RETAIN UNTIL: Expired PLUS: 3 Year(s) THEN: Destroy (Shred)
GRS-1570.1108.133 Decisions Public Access: <i>Redact</i>	Use for written conclusions reached and orders given after an evaluation of facts and law.	Conditional Archival	RETAIN UNTIL: Completed/Closed PLUS: 3 Year(s) THEN: Confirm

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<p>GRS-1570.1108.50 Notices, Legal Public Access: <i>Redact</i></p>	<p>Use for formal announcements, notifications, or warnings that are required by law. Includes subpoenas.</p>	<p>Temporary (Legal)</p>	<p>RETAIN UNTIL: Completed/Closed PLUS: 1 Year(s) THEN: Destroy (Shred)</p>
<p>GRS-1570.1108.67 Petitions Public Access: <i>Redact</i></p>	<p>Use for formal written applications made to an administrative body requesting a review of a tax assessment, denial or reduction of a refund or claim, requirement of a bond, determination of ineligibility for use value appraisal, or determination of payment in lieu of taxes value.</p>	<p>Conditional Archival</p>	<p>RETAIN UNTIL: Completed/Closed PLUS: 3 Year(s) THEN: Confirm</p>
<p>GRS-1570.1108.81 Registers Public Access: <i>Redact</i></p>	<p>Use for registers, databases, recording books, and similar systems that provide for the systematic and regular recording of activities and docketing of proceedings related to tax appeals.</p>	<p>Conditional Archival</p>	<p>RETAIN UNTIL: Superseded PLUS: 0 Year(s) THEN: Confirm</p>
<p>GRS-1570.1108.36 Supporting material Public Access: <i>Redact</i></p>	<p>Use for documentary information gathered or presented at a proceeding for the purpose of supporting one's case for appeal. Includes recordings of proceedings and attorney work product.</p>	<p>Conditional Archival</p>	<p>RETAIN UNTIL: Completed/Closed PLUS: 3 Year(s) THEN: Confirm</p>
<p>GRS-1570.1108.150 Waivers Public Access: <i>Redact</i></p>	<p>Use for written statements renouncing or surrendering rights to hearings and other rights related to tax appeals.</p>	<p>Conditional Archival</p>	<p>RETAIN UNTIL: Completed/Closed PLUS: 3 Year(s) THEN: Confirm</p>

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Appendix A: Appraisal Values

An appraisal value establishes the usefulness or importance of a record after its original purpose has passed. The value of a record also dictates how it must be disposed after retention requirements are met (also see "Retention Requirements"). The appraisal values below represent categories of values that may be assigned to records following the record appraisal process. See "Vermont Archival Records" in the Archives and Records Management Handbook for conditions a record must meet to be appraised as "archival."

Appraisal Value	Description	Usage
Conditional Archival	Records may have archival value.	Assigned to records that meet the conditions of a "Vermont Archival Record" under special conditions.
Permanent (Archival)	Records have archival value.	Assigned to records that meet the conditions of a "Vermont Archival Record" and are therefore permanent (archival) records.
Temporary (Administrative)	Records have temporary administrative value.	Assigned to records that do not meet the conditions of a "Vermont Archival Record" but are needed for administrative reasons.
Temporary (Legal)	Records have temporary legal value.	Assigned to records that do not meet the conditions of a "Vermont Archival Record" but have legal requirements governing their retention.
Unappraised	Default value for records that have not been appraised.	Assigned to records that have not been appraised and do not yet have retention or disposition requirements.

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Appendix B: Public Access Requirements

A public access requirement is the availability of a record for public use and inspection pursuant to 1 V.S.A. §§ 315-320. Unless exempt from public inspection and copying pursuant to 1 V.S.A. § 317, records are expected to be promptly produced for public inspection upon request. Public agencies shall follow the procedure outlined in 1 V.S.A. § 318. The access requirements below represent actions agencies must take based on specific laws associated with the accessibility of their records. With general record schedules, the default requirement is always REVIEW unless it is clear that certain records or information within a record are exempt from public use and inspection pursuant to 1 V.S.A. § 317. Agencies using general record schedules should defer to their internal policies for specific access requirements.

Access	Description	Usage
Exempt	Records shall not be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320.	Assigned to records that are wholly exempt from public use and inspection pursuant to 1 V.S.A. § 317.
General	Records may be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320.	Assigned to records that are not exempt from public inspection and copying pursuant to 1 V.S.A. § 317.
Redact	Records contain specific information that shall not be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320.	Assigned to records that contain specific information that is exempt from public inspection and copying pursuant to 1 V.S.A. § 317 and require exempt information to be redacted from the records prior to public use, inspection and/or copying.
Review	Records may be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320 but not always. Default value for general schedules, which require agencies to establish internal policies.	Assigned to records that are generally not exempt from public inspection and copying pursuant to 1 V.S.A. § 317 but, in limited circumstances, may be exempt. Internal review and/or policy is required.

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Appendix C: Retention Requirements

A retention requirement is the length of time a record must be retained by an agency before it may be destroyed or transferred to the State Archives or an agency archives (also see "Disposition Requirements"). The retention requirements below represent events or triggers that cause records to move from an active to inactive state. An "event" is tied to a specific time requirement: i.e. Retain Until "Calendar Year Ends" PLUS 3 Years.

Retention	Description	Usage
Audit Complete	Retain until an audit or verification is complete.	Assigned to records that are actively used or needed until the information contained therein has been audited or verified.
Calendar Year Ends	Retain until the end of the calendar year.	Assigned to records that are actively used or needed until the end of the calendar year.
Completed/Closed	Retain until the activity or process supported by the record is completed.	Assigned to records that are actively used or needed until the activity is formally completed, closed, or finalized (includes appeals).
Expired	Retain until the conditions or requirements supported by the record are satisfied and no further action is needed.	Assigned to records that are actively used or needed until the conditions or requirements are satisfied and complete.
Fiscal Year Ends	Retain until the end of the fiscal year.	Assigned to records that are actively used or needed until the end of the fiscal year.
Life of Asset Ends	Retain for the life of the person, structure, object, organization, etc. that is the subject of the record.	Assigned to records that are actively used or needed for the life of person, structure, object, organization, etc.
Obsolete	Retain until the record is no longer needed and is valueless.	Assigned to records that have limited administrative value and may be purged when they no longer have any administrative value. Agency must develop internal policy that states when records no longer have administrative value.
Superseded	Retain until the record is superseded, updated, or revised.	Assigned to records that will be superseded, updated, or revised.

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Appendix D: Disposition Requirements

A disposition requirement is how an agency must dispose of a record from its legal custody once retention requirements have been met. Disposition is based on the record's appraisal value. If the record has been appraised as non-archival it will be destroyed after retention requirements are met. If appraised as archival the record will be transferred to the State Archives or agency archives for permanent preservation and access. The disposition requirements below represent actions that an agency must take once a record has met its retention requirements.

Disposition	Description	Usage
Archives	Retain permanently. These records are eligible for transfer to the State Archives or agency archives.	Assigned to records that have been appraised as having archival value and are therefore permanent records.
Confirm	Confirm disposition with the Vermont State Archives and Records Administration after retention requirement has been met.	Assigned to records that are maintained in a centralized database or information system or are appraised as conditional archival.
Destroy (General)	Destroy by recycling or deleting the record.	Assigned to records that have been appraised as non-archival and are not exempt from public access. Agency discretion advised for general record schedules.
Destroy (Shred)	Destroy by shredding (includes electronic shredding).	Assigned to records that have been appraised as non-archival and are exempt from public access or contain sensitive information.
Unappraised	Default value for records that have not been appraised.	Assigned to records that have not been appraised and do not yet have retention or disposition requirements.
Weed	Separate records that meet the conditions of a "Vermont Archival Record" from those that do not (temporary).	Assigned to records that have been appraised as conditional archival. Upon weeding the temporary records from the archival records, transfer archival records to Archives and destroy temporary records.

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Appendix E: Legal References

GRS-1570.1108: Tax Appeals		<i>Review for Exemption?</i>
1 V.S.A. § 315	Statement of policy [related to free and open examination of records]	Yes
1 V.S.A. § 316	Access to public records and documents	No
1 V.S.A. § 317	Definitions; public agency; public records and documents	Yes
1 V.S.A. § 318	Procedure [related to producing records for inspection]	No
1 V.S.A. § 319	Enforcement [related to the denial of a request for public records]	No
1 V.S.A. § 320	Penalties [related to court orders for the production of any public agency records]	No
10 060 CVR 004	Confidentiality of records [related to department of taxes]	Yes
10 060 CVR 029	Rules of practice--income, trust and estate taxes	No
10 062 CVR 001	Rules for implementing use value appraisal of agricultural and forest land in Vermont	No
3 V.S.A. § 809	Contested cases; notice; hearing; records [related to administrative procedure]	No
3 V.S.A. § 809a	Enforcement of subpoenas; compulsion of testimony	No
3 V.S.A. § 809b	Modification of subpoena or discovery order	No
3 V.S.A. § 810	Rules of evidence; official notice [related to administrative procedure]	No
3 V.S.A. § 811	Examination of evidence by agency	No
3 V.S.A. § 812	Decisions and orders [related to administrative procedure]	No
3 V.S.A. § 814	Licenses [related to administrative procedure]	No
32 V.S.A. § 10109	Determination by commissioner [related to tax on hazardous waste]	No
32 V.S.A. § 10110	Appeal process [related to tax on hazardous waste]	No

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32 V.S.A. § 3102	Confidentiality of tax records	Yes
32 V.S.A. § 3758	Appeals [related to agricultural and forest lands]	No
32 V.S.A. § 5410	Declaration of homestead	No
32 V.S.A. § 5883	Determination of deficiency, refund, penalty, or interest [related to income taxes]	No
32 V.S.A. § 5884	Refunds; petitions for refunds [related to income taxes]	No
32 V.S.A. § 5885	Procedure for hearings by commissioner; appeals [related to income taxes]	No
32 V.S.A. § 5934	Procedure for setoff [related to income taxes]	No
32 V.S.A. § 5935	Joint returns [related to income taxes]	No
32 V.S.A. § 5936	Hearing procedure [related to income taxes]	No
32 V.S.A. § 5939	Confidentiality exemption; nondisclosure [related to income taxes]	Yes
32 V.S.A. § 6062	Number and identity of claimants; apportionment	No
32 V.S.A. § 6072	Appeals [related to homestead property tax income sensitivity adjustment]	No
32 V.S.A. § 7488	Refunds; petitions for refunds [related to estate and gift taxes]	No
32 V.S.A. § 7489	Procedure for hearings by commissioner; appeals [related to estate and gift taxes]	No
32 V.S.A. § 7736	Revocation and suspension of licenses [related to cigarettes and tobacco products]	No
32 V.S.A. § 7780	Hearing [related to cigarettes and tobacco products]	No
32 V.S.A. § 7781	Powers of officer conducting hearings [related to cigarettes and tobacco products]	No
32 V.S.A. § 7782	Application for hearing [related to cigarettes and tobacco products]	No
32 V.S.A. § 7783	Appeals [related to cigarettes and tobacco products]	No
32 V.S.A. § 7815	Distributors [related to wholesale tobacco distribution]	No
32 V.S.A. § 7817	Determination of tax on failure to file return [related to cigarette and tobacco products]	No

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32 V.S.A. § 8361	General rules for appeals [related to corporation taxes]	No
32 V.S.A. § 8922	Assessment; hearing [related to motor vehicle purchase and use tax]	No
32 V.S.A. § 9245	Overpayment; refunds [related to meals and rooms tax]	No
32 V.S.A. § 9272	Suspension and revocation of licenses; appeal [related to meals and rooms tax]	No
32 V.S.A. § 9274	Petition for reconsideration [related to meals and rooms tax]	No
32 V.S.A. § 9275	Appeals [related to meals and rooms tax]	No
32 V.S.A. § 9617	Notices, appeals [related to property transfer tax]	No
32 V.S.A. § 9816	Suspension or revocation of certificates; appeal [related to sales and use tax]	No
32 V.S.A. § 9817	Review of commissioner's decision [related to sales and use tax]	No
V.R.C.P. 74	Appeals from decisions of governmental agencies	No