

**ENTRY ORDER**

SUPREME COURT DOCKET NO. 2017-216

JUNE TERM, 2017

Sidmond C. Williams* & Barbara B. Williams* v. Town of North Hero	} APPEALED FROM: } } } } } Property Valuation and Review Division } } DOCKET NO. 2016-19
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In the above-entitled cause, the Clerk will enter:

Plaintiffs asked the hearing officer of the Division of Property Valuation and Review of the Department of Taxes to allow “interlocutory” appeal of an order to this Court. They cited Vermont Rule of Appellate Procedure 5 in support of their request. Simultaneously, they withdrew their appeal from the Division. The hearing officer denied plaintiffs’ motion for interlocutory appeal on the basis that their withdrawal of their appeal to the Division mooted their request to take “interlocutory” appeal to this Court. Plaintiffs then sought permission to appeal directly from this Court.

Rule 5 governs interlocutory appeals from the Superior Court, and is not available in this case involving an administrative hearing of an executive branch agency. The case before the hearing officer was governed by the administrative procedures act. See 32 V.S.A. § 4466. Intermediate rulings of such cases are only reviewable if review of the final decision would not provide an adequate remedy. See 3 V.S.A. § 915(a); In re Taft Corners Assocs., 160 Vt. 583, 589 (1993). Here, taxpayer has not demonstrated that the issues they now seek to appeal would not be reviewable and subject to an adequate remedy, after a final decision by the Division. Accordingly, to the extent that we construe plaintiffs’ request as a request to appeal an intermediate ruling of the Division pursuant to 3 V.S.A. § 915(a), we deny the request. We need not consider the Division’s conclusion that Plaintiffs’ withdrawal of their appeal to the Division mooted their case.

Plaintiffs argue that in light of their withdrawal of their appeal to the Division, an affirmance by this Court will leave them without a forum to address their legal claims. We need

not consider whether plaintiffs are entitled to reinstate their appeal before the Division in light of our ruling. Any request to reinstate the appeal before Property Valuation and Review Division must be directed there in the first instance.

BY THE COURT:

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Paul L. Reiber, Chief Justice

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Marilyn S. Skoglund, Associate Justice

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Beth Robinson, Associate Justice

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Harold E. Eaton, Jr., Associate Justice

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Karen R. Carroll, Associate Justice