Is the collector required to notify the delinquent taxpayer of his or her right to seek an abatement from the board of abatement?

No. At present, Vermont tax law *does not* obligate the collector to provide such notice; however, the VLCT Law Center and some municipal attorneys *do* recommend that this be done concurrently with the notice of tax sale, or even as early as the first notice of delinquent taxes. The basis of this advice is a 1995 lower court decision. Here, the court held that delinquent tax collectors *must* notify property owners of their right to request tax abatement prior to tax sale and make an effort to sell only so much of the property as is necessary to pay the actual amount of money owed. *Fysh v. Town of Bristol* (Addison Superior Ct., No. S110-95Ac, August 9, 1995).

Subsequent to this decision, the Legislature amended the law to clarify that it is the owner who has the obligation to request in writing, not less than 24 hours before the tax sale, that only *a portion* of the property, rather than the whole of it, be sold. 32 V.S.A. §5254. Unfortunately, however, the Legislature did not address that part of the court's decision that required taxpayer notification of the right to request abatement, and the decision was never appealed to the Vermont Supreme Court. Until the Supreme Court does address this question, our conservative advice is to notify the delinquent taxpayer of his or her right to seek abatement of taxes. This is because the inability *"to pay property taxes, interest and collection fees"* is currently one of the criteria for tax abatement and is yet another option (to tax sale) by which a taxpayer may seek relief. 24 V.S.A. §1535(3).

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