

If a taxpayer requests abatement upon receipt of the notice of tax sale, is the town required to call off the scheduled tax sale?

This is another question that is open to interpretation. The statute does not state that if a taxpayer requests abatement the tax sale must be called off. However, the Vermont Supreme Court in *Blanchard v. Windsor* held that towns must inform taxpayers of their abatement rights in the notice of tax sale. It seems inconsistent with the spirit of this ruling to allow a municipality to sell the property at tax sale if a taxpayer acts upon his or her right to abatement. As a practical matter, it seems advisable for municipalities to postpone tax sales if a request for abatement is made. There is little to be gained by going through with the tax sale before the abatement issue is settled. Conversely, it should take little effort to postpone the tax sale until the abatement claim is resolved.

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