

ASK THE LEAGUE

How are Board of Abatement Hearings Noticed?

The board of abatement consists of the members of the board of civil authority (town clerk, the selectpersons, and the justices of the peace), the listers, and the town treasurer. This board has jurisdiction over the abatement of town taxes and town school district taxes. In contrast to a tax appeal (or grievance), which concerns a challenge to the value of property that was set by the listers, tax abatement is a process by which a taxpayer asks to have his or her taxes lessened, moderated, or diminished, without regard to the actual assessed value. Twenty-four V.S.A. § 1535 provides the board with the authority to abate – in whole or in part taxes, interest, and collection fees accruing to the town in the following cases:

- taxes of persons who have died insolvent;
- taxes of persons who have moved from the state;
- taxes of persons who are unable to pay their taxes, interest, and collection fees;
- taxes in which there is manifest error or a mistake of the listers;
- taxes upon real or personal property lost or destroyed during the tax year;
- certain taxes exempt under 32 V.S.A. § 3802(11); and
- taxes upon a mobile home moved from the town during the tax year as a result of a change in use of the mobile home park land or parts thereof, or closure of the mobile home park in which the mobile home was sited, pursuant to 10 V.S.A. § 6237.

The notice requirements for a board of abatement hearing is the same as those for a meeting of a board of civil authority, except that at least one of the listers must also have personal notice of the meeting. 24 V.S.A. § 1534. Written notice must be given to each member of the board of abatement and notice of the hearing must be posted in two or more public places in town at least five days prior to the hearing. 24

V.S.A. §§ 801, 1534. Of course, each taxpayer must also be given written notice of his or her hearing. The hearing notice to all parties should include a copy of the hearing schedule, the board's rules of procedure, and copies of each taxpayer's abatement request forms. For information on managing a large number of requests for abatement hearings please see our article on "Abatement Requests" in the December 2011 edition of the *VLCT News*. A model abatement request form, hearing schedule, rules of procedure, and abatement decision form are archived at www.vlct.org/events-news-blogs/current-news/model-abatement-forms/.

Garrett Baxter, Staff Attorney II
VLCT Municipal Assistance Center