

Rules of Procedure  
Town of \_\_\_\_\_ Board of Abatement

- A. **Purpose.** The Board of Abatement of the Town of \_\_\_\_\_ is authorized under 24 V.S.A. §§ 1533-1537 to conduct hearings on requests for abatement of real and personal property taxes. The purpose of these rules is to establish uniform procedures for conducting abatement hearings and to ensure compliance with 24 V.S.A. §§1533-1537 and Vermont's Open Meeting Law.
- B. **Application.** These rules of procedure will apply to all abatement hearings conducted by the Town of \_\_\_\_\_ Board of Abatement. A copy of these rules will be provided to each taxpayer requesting abatement.
- C. **Procedure.** A majority of the members of the Board of Abatement must be present in order to hold a hearing. In the alternative, a hearing may be held if the town treasurer, a majority of the listers, and a majority of the selectpersons are present. A concurrence of a majority of those present at the hearing is required to grant an abatement.
1. The chair of the Board will preside over each abatement hearing. The chair will rule on all questions of order and procedure. The chair may make motions and may vote on all questions before the Board. If the chair is absent, a chair *pro tem*, elected by the Board, will preside. All hearings will be audio recorded.
  2. Each taxpayer requesting abatement will be afforded a 20 minute hearing. If a taxpayer does not appear, the Board's decision will be based upon any information submitted by the taxpayer with his/her abatement hearing request form.
  3. The chair may exclude any irrelevant, unreliable or unnecessarily repetitive evidence. Relevant evidence is any verbal testimony or document that tends to prove or disprove the appropriateness of abatement. Reliable evidence is any relevant evidence commonly relied upon by reasonably prudent people in the conduct of their affairs.
  4. The chair will conduct abatement hearings in the following sequence:
    - a. Open the hearing, stating the name of the taxpayer, property location and parcel ID number.
    - b. Ask the taxpayer and witnesses to take the following oath: *Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?*
    - c. Request Board members to disclose any conflict of interest and/or *ex parte* communication.
    - d. Ask the taxpayer if he has received a copy of the Board's rules of procedure and whether he has any questions about how the hearing will proceed.
    - e. Ask the taxpayer to identify the statutory abatement category that the abatement request is being made under. These categories are set out at 24 V.S.A. § 1535(a)(1)-(9).
    - f. Allow the taxpayer to present verbal and documentary evidence supporting the abatement request to the Board.
    - g. Invite questions from the Board.
    - h. Close the hearing and explain that the Board will enter deliberative session and will issue a written decision within 30 days.
- D. **Amendment.** These rules may be amended by [two-thirds/majority] vote of the Board of Abatement.

Adopted by the Town of \_\_\_\_\_ Board of Abatement at its organizational meeting held \_\_\_\_\_, 201\_.

\_\_\_\_\_  
Chair, Board of Abatement

Abatement Hearing Request  
Town of \_\_\_\_\_, Vermont

**A COPY OF YOUR PROPERTY TAX BILL MUST BE SUBMITTED WITH THIS FORM**

Name, Property Owner on Grand List \_\_\_\_\_  
Name, Applicant \_\_\_\_\_  
Relationship of Applicant to Listed Owner (if other than Listed Owner) \_\_\_\_\_  
New Owner, Purchase Date \_\_\_\_\_  
Executor/Administrator of Estate \_\_\_\_\_ Other \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
Telephone \_\_\_\_\_ Email \_\_\_\_\_  
Location of Property \_\_\_\_\_  
Parcel ID (SPAN) Number \_\_\_\_\_  
Property Type  Residential  Commercial  Agricultural  Forest Land Assessed Value \_\_\_\_\_

I am requesting abatement under the following statutory criteria:

- Taxes of persons who have died insolvent. 24 V.S.A. § 1535(a)(1).
- Taxes of persons who have removed from the state. 24 V.S.A. § 1535(a)(2).
- Taxes of persons who are unable to pay their taxes, interest, and collection fees. 24 V.S.A. § 1535(a)(3).
- Taxes in which there is manifest error or a mistake of the listers. 24 V.S.A. § 1535(a)(4).
- Taxes upon real or personal property lost or destroyed during the tax year. 24 V.S.A. § 1535(a)(5).
- 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. 24 V.S.A. § 1535(a)(9).
- The exemption amount available under 32 V.S.A. § 3802(11) to persons otherwise eligible for exemption who file a claim on or after May 1 but before October 1 due to the claimant's sickness or disability or other good cause as determined by the board of abatement; but that exemption amount shall be reduced by 20 percent of the total exemption for each month or portion of a month the claim is late filed. 24 V.S.A. § 1535(a)(6).

Please provide a brief description of the basis for you abatement request. You may attach a separate sheet:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

If signed by an agent, attach a copy of written authorization to sign on behalf of the Listed Owner.

Following receipt of your abatement request, the Board of Abatement will notify you of the date, time, and place of your hearing. At the hearing, you will be is responsible for supplying evidence to support your abatement request. If you fail to appear at the hearing, the Board's decision will be based solely on the information provided in this form. The Board may choose to abate all or part of the taxes, interest, and penalties due, but is under no obligation to grant any abatement request. You will be notified in writing of the Board's decision.

**The filing of this application does not stay the collection of your property tax. To avoid imposition of interest and penalties, the tax should be paid when due. You may appeal the Board's of Abatement's decision to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedure.**

Hearing Schedule  
Town of \_\_\_\_\_ Board of Abatement

All abatement hearings will be held at the Town offices, \_\_\_\_\_ Road, \_\_\_\_\_, Vermont.

**TAXPAYERS SHOULD APPEAR AND BE READY TO PRESENT THEIR EVIDENCE AT THE DATE AND TIME SET FORTH BELOW. IF YOU FAIL TO APPEAR, YOUR ABATEMENT REQUEST WILL BE DECIDED ON THE BASIS OF THE INFORMATION SUBMITTED IN YOUR ABATEMENT HEARING REQUEST FORM.**

**Saturday, January 7, 2012**

9:00 a.m. Joshua Medley, 119 Smith Road/ Commercial  
Benjamin and Susan Gee, 9 Bates Road/Residential  
Wallace Dolle, 3 Beaver Meadow Road/Residential

10:00 a.m. Elizabeth Brown, 93 Agate Road/Residential  
William and Nancy Brown, 96 Agate Road/Residential  
Kingman Dion, 656 Minor Road/ Agricultural

**Monday, January 9, 2012**

6:00 p.m. Mark Farrar, 8946 Travis Road/ Commercial  
Franklin Henry, 7856 Travis Road/ Residential  
Melissa Grosse, 19 Jack Road/ Residential

7:00 p.m. Brownella Haw, 3 Gas House Road/Residential  
Redline Root Co., 78 Gas House Road/Commercial  
Petula Clark, 79 Downtown Street/ Commercial

8:00 p.m. Erica Medley, 29 Rouge Road/ Residential  
John Bates, 34 Access Road/Residential  
Walter Cooper, 36 Stark Street/Residential

**Tuesday, January 10, 2012**

6:00 p.m. Norbert LaPerle, 8 Gravel Road/ Commercial  
Henry Franks, 5 Blue Moon Road/ Residential  
Pat and Melissa Groton, 19 Marshfield Road/ Residential

7:00 p.m. Jaime and Chris Brown, 32 Gas House Road/Residential  
Richard Revaire, 178 Gas House Road/Residential  
Petula Clark, 29 Downtown Street/ Residential

8:00 p.m. Eric Most, 49 Rouge Road/ Residential  
John Bates Jr., 74 Access Road/Residential  
Roscoe Coltrain, 64 Hazard Road/Residential

Notice of Abatement Decision  
Town of \_\_\_\_\_

Name, Property Owner on Grand List \_\_\_\_\_  
Name, Applicant \_\_\_\_\_  
Relationship of Applicant to Listed Owner (if other than Listed Owner) \_\_\_\_\_  
New Owner, Purchase Date \_\_\_\_\_  
Executor/Administrator of Estate \_\_\_\_\_ Other \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
Telephone \_\_\_\_\_ Email \_\_\_\_\_  
Location of Property \_\_\_\_\_  
Parcel ID (SPAN) Number \_\_\_\_\_  
Property Type  Residential  Commercial  Agricultural  Forest Land Assessed Value \_\_\_\_\_  
Date of Hearing \_\_\_\_\_

Board of Abatement members present \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Persons appearing for the Applicant \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Abatement request category:

- Taxes of persons who have died insolvent. 24 V.S.A. § 1535(a)(1).
- Taxes of persons who have removed from the state. 24 V.S.A. § 1535(a)(2).
- Taxes of persons who are unable to pay their taxes, interest, and collection fees. 24 V.S.A. § 1535(a)(3).
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- The exemption amount available under 32 V.S.A. § 3802(11) to persons otherwise eligible for exemption who file a claim on or after May 1 but before October 1 due to the claimant's sickness or disability or other good cause as determined by the board of abatement; but that exemption amount shall be reduced by 20 percent of the total exemption for each month or portion of a month the claim is late filed. 24 V.S.A. § 1535(a)(6).

Abatement \_\_\_\_\_ Denied \_\_\_\_\_ Granted \_\_\_\_\_ Amount \$ \_\_\_\_\_

Findings of Fact \_\_\_\_\_  
\_\_\_\_\_  
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Notice of Abatement Decision  
Town of \_\_\_\_\_

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**Reasons for the Board's Decision**

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**Certificate: I hereby certify that this is a true record of the action taken on this appeal by the Board of Abatement of the town/city.**

\_\_\_\_\_  
Chair, Board of Abatement

**A decision of the Board of Abatement may be appealed to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedure.**