



Testimony of the Vermont League of Cities and Towns  
Ted Brady, Executive Director  
House Ways and Means Committee  
Regarding H. 541 (Tax Abatement and Flood-Related Damage)  
January 11, 2024

Thank you for considering relief to municipalities that have abated taxes of flood impacted Vermonters. VLCT supports H. 541, and its intent is one of VLCT's five keys to municipal recovery:

- Relief for tax abatement related to flood stricken properties
- Relief from local match required for FEMA assistance
- Revenue replacement for cities and towns that lost revenue due to flooding
- Additional funding for the Flood Resilient Communities Fund
- Attention to emergency preparedness coordination at the state and local level

Vermont law specifically allows municipalities to abate taxes for five reasons, including when property is lost or destroyed during a tax year. Boards of Abatement -- comprised of the town clerk, the selectboard, the justices of the peace, listers and treasurer -- consider these requests in quasi-judicial hearings. These boards have the authority to abate town taxes and statewide education taxes, though if they abate education taxes, the town still needs to pay those taxes to the education fund.

Our understanding is that the worst-hit communities by this summer's flooding have been asked to grant dozens of tax abatements, and are still being asked to grant new abatements. The scale of this disaster calls for state assistance to ensure these abatements don't result in a reduction of government services at the local level as municipalities are told to make the education fund whole. **We also believe any abatement assistance should consider reimbursing municipalities for all or a portion of the municipal tax abated. While a minority of Vermont's municipalities were severely impacted by the flooding, Vermont should come together to share the pain these communities are feeling.**

Municipalities are frequently asked to abate taxes after a disaster. VLCT is a trusted resource for those communities, and we receive many legal inquiries from our members -- all 247 cities, towns and villages -- about the abatement process. As a result, VLCT built a Tax Abatement Toolkit. It includes an info sheet about the tax abatement process, a model request for tax abatement form, model rules and procedures for a board of abatement meeting, a model tax abatement notice and agenda, an info sheet about abating homestead penalties, and a notice of tax abatement decision form. While we don't track which towns are using the toolkit, in 2023 alone, the toolkit page received more than 600 views. We've seen increased web traffic on the toolkit site since July. I've attached the toolkit to this testimony as exhibit A.

In the aftermath of the July flooding, on July 31st, VLCT published an article entitled "Conducting Tax Assessment Appeal and Tax Abatement Hearings During the State of Emergency" in an effort to help promote the ability of towns to offer flood victims abatements. That article, viewed 180 times between

July and December, highlights the abatement toolkit. I've attached the article to this testimony as Exhibit B.

I've also asked Susan Senning, a VLCT staff attorney who helps answer more than 4,000 legal inquiries a year from municipal officials, including many on tax abatement, to be with me today. She has helped create some of these tools, can share how our members use them, and what guidance we provide our members about abatement. Our legal inquiry service has documented at least 80 times in the past four years where they have referred municipal officials to the tax abatement toolkit. There are undoubtedly dozens of other times we have done so and not documented that referral.

I did some informal surveying of town managers and selectboard members around Vermont before this testimony so I could share some specific examples of the financial situation towns face post flooding.

In Barre City, they've received about 50 abatement requests to date, but expect many more. Three hundred and sixty homes were impacted, and 90 received substantial damage determinations. Their grand list is likely to drop more than 3.6 percent because of the flooding. Forty property owners have asked for buyouts, which would cost about \$8 million, with a \$2.5 million local share. Their estimated budget impact, between abatements, lost revenue and local match – nearly \$1.5 million. Which is likely to go up with buyouts and the large plans for the resiliency underway in Barre City.

In smaller towns, like Hardwick, they've already abated six properties totaling about \$14,147, and anticipate a couple more. They anticipate these properties will come off the grand list next year. Their estimated budget impact today, about \$75,000 – largely due to FEMA match and lost water and wastewater revenue.

Some towns haven't abated any taxes yet, like Woodstock. But they have offered abatement to those impacted, and are going to encourage them to apply for abatement again in the near future.

And other towns, like Richmond, haven't abated taxes, but estimate their budget will be impacted by non-reimbursable disaster work to the tune of \$85,000.

Other towns haven't complied the numbers entirely yet, but Johnson Village estimates water and wastewater revenues will be down 10 percent, and electric revenues down 5 percent.

While you work on H. 541, I hope you will consider the following feedback:

Section 1 (line 11, page 2): To ensure fairness and equity across municipalities with different capacity, we encourage the committee to consider extending the eligibility period for abatement reimbursement. We recommend providing until June 30, 2024.

Section 1 (line 19, page 2): VLCT appreciates the Legislature's allowance of properties that meet one OR more of the criteria. This is vitally important to enable Vermonters impacted by the flooding and their



municipalities to benefit from the abatement program.

VLCT also recommends adding language that directs the Commissioner to reimburse communities 90 percent (to match FEMA's match requirement) of the municipal tax abated. This cost share will ensure towns are invested in the abatement and sharing the pain with the state, but also recognize the scale of this disaster.

Thank you for your consideration of this testimony, and for asking VLCT for its opinion on this important issue. I'd be happy to answer any questions.



## MAC INFO SHEET: PROPERTY TAX ABATEMENT

Abatement is the process for relieving taxpayers from the burden of paying property taxes, water charges, sewer charges, interest, and/or collection fees. Abatement is granted when the request is authorized by statute *and* when the board, in its discretion, agrees that the request is reasonable and proper. The board of abatement has the authority to abate town taxes and statewide education property taxes. However, if a board abates statewide educational property taxes, the town is still obligated to the State for the full amount of statewide educational taxes due.

Pursuant to 24 V.S.A. § 1535, abatement may be granted for:

- taxes or charges of persons who have died insolvent, have moved out of state, or who are unable to pay their taxes or charges, interest, and collection fees;
- taxes where there is a manifest error, or a mistake of the listers;
- taxes or charges upon real or personal property lost or destroyed during the tax year;
- taxes of a veteran or his or her family members who file late for an exemption claim under 32 V.S.A. § 3802(11) due to sickness, disability or other good cause; or
- taxes or charges upon mobile homes moved from town due to a change in use of mobile home park land or a mobile home park closure.

The law also allows for abatement of the penalty associated with a Homestead Declaration.<sup>1</sup>

**Composition of the Board of Abatement.** A board of abatement is made up of the board of civil authority (town clerk, the selectpersons, and the justices of the peace), the listers and town treasurer. 24 V.S.A. § 1533. In cities, the board consists of the mayor, city clerk, alderpersons, justices of the peace, and assessors. In villages, it consists of the trustees, clerk, justices of the peace, and listers. 24 V.S.A. § 1537.

**Conducting Business and Taking Action Requires a Quorum.** “Quorum” is the minimum number of members of a board that must be present in order for that board to hold a meeting or take an action. Quorum for the board of abatement is either: (1) the majority of the total number of members on the board; or (2) the treasurer, a majority of the listers, and a majority of the selectboard members. The law allows for decisions to be made by a majority of a quorum of the board members present at a meeting. 24 V.S.A. § 1533.

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<sup>1</sup> See MAC Info Sheet: Abatement of the Homestead Penalty

**Requests /Applications for Abatement.** The law does not set any specific requirements for how or when a request for abatement is made. VLCT recommends that each town make available a written request form.<sup>2</sup> The form should include the property owner’s name, address, and contact information, location of the property, parcel number, and a statement of the basis for the abatement. Applicants should be asked to submit a copy of their tax, water, or sewer bill with the application. When a request for abatement is received, the clerk should call a meeting of the board of abatement.

**Providing Notice of an Abatement Hearing.** A meeting of the board of abatement may be called by giving notice at least five days prior to the meeting: (1) each applicant for abatement must be given written notice of his or her hearing; (2) public notice of the meeting must be posted in two or more public places in the town; and (3) notice must be given to each member of the board of abatement with at least one lister receiving personal notice. 24 V.S.A. §§ 801, 1534.<sup>3</sup> The notice should include a copy of the hearing schedule and a copy of board’s rules of procedure. Taxpayers should also be informed where they can review the abatement statutes and where to get more information about the abatement process. The hearing notice sent to members of the board of abatement should include a copy of the hearing schedule, the board’s rules of procedure and copies of each application for abatement.

**Preparing for an Abatement Hearing.** Board members should prepare for abatement hearings by reviewing the board’s rules of procedure and the taxpayers’ abatement request forms. Board members may also wish to review “About Abatement,” a publication of the Vermont Secretary of State that outlines the laws and principals that apply to local tax abatement and which is available on the Secretary of State’s website. Board members should also be familiar with the municipality’s conflict of interest policy.

**Conducting the Hearing.** A board of abatement hearing is a quasi-judicial (court-like) process. VLCT recommends that each hearing should be conducted following written rules of procedure that have been adopted by the board.<sup>4</sup> The chair will open the hearing and state the name of the applicant, property location, and parcel ID number. The applicant and any witnesses appearing on the applicant’s behalf will be sworn in. Board members should be asked to disclose any conflicts of interest or *ex parte* communication<sup>5</sup> with the applicant and should recuse themselves from a hearing when a conflict of interest, or the appearance of a conflict of interest, is present. If the applicant is unfamiliar with the

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<sup>2</sup> See VLCT Model Request for Abatement

<sup>3</sup> See VLCT Model Notice and Agenda for Board of Abatement Hearings

<sup>4</sup> See VLCT Model Rules of Procedure for Boards of Abatement

<sup>5</sup> *Ex parte* communication is direct or indirect communication between a board member and any party, party’s representative, party’s counsel or any person interested in the outcome of the abatement process, that occurs outside the abatement hearing and concerns the substance or merits of the hearing.

board's rules of procedure, the chair should review the rules and the hearing process before the hearing begins.

The applicant should be asked to identify the statutory abatement category that the abatement request is being made under and to present verbal and documentary evidence supporting his or her abatement request to the board. Once the applicant has presented his or her evidence, board members should ask the applicant any questions they deem necessary for determining whether abatement is appropriate. The board may request from the applicant financial information, information about the condition of the property, insurance, photographs, or other information related to the abatement request. If necessary, the board can recess the hearing to a date and time certain to allow the applicant additional opportunity to produce this evidence. The board may also recess the hearing to a date and time certain to allow the board to conduct a site visit of the property as issue. The board can then reconvene at the date and time previously announced to receive/review this evidence.

It will be critical for the board to manage the evidence it receives. Abatement hearings may be recorded if the board chooses to do so, and each document submitted to the board should be marked with necessary identifying information. The chair should manage the testimony by requiring speakers to introduce themselves and preventing participants from talking over each other.

**Decision making.** After evidence is received and the hearing is closed, the board may deliberate in private to reach its decision. 1 V.S.A. § 312(e). The law allows for decisions to be made by a majority of a quorum of the board members present at a meeting. 24 V.S.A. § 1533.

The board has the authority to grant abatement if it finds that the applicant falls within the statutory criteria of 24 V.S.A. § 1535(a). The abatement process allows a board of abatement to abate taxes, water charges, sewer charges, interest, or collection fees, or any combination of those, but does not require it to do so even if an applicant falls within one of the categories allowing for abatement in 24 V.S.A. § 1535. Abatement is an equitable remedy and exists to permit the board to help tax/ratepayers who face extraordinary circumstances that make it difficult for them to meet their obligations. That being said, while not every abatement request has to be granted, the board should be consistent in the manner in which it makes its abatement decisions.

Abatements should be cautiously granted insofar as they reduce the income to the town, requiring it to either spend less or increase the taxes or charges on the rest of the taxpayers to make up the difference. If the board abates statewide educational property taxes, the town is still obligated to the State for the full amount of those taxes.

There is no standardized approach to weighing the justifications for either granting or denying abatement. Some boards may be more apt to grant abatement when, for example, a house is destroyed by fire or when a clear error is found in the property valuation set by the listers. In these situations, the board is dealing with basic fairness with the constitutional principle of proportional contribution as applied to the tax system. These same boards may be reluctant to grant abatement if a poor tax/ratepayer is unable to pay his or her taxes or charges and the circumstances surrounding the inability to pay are not temporary. However, if that same tax/ratepayer was only temporarily unable to pay because of a costly illness in the family or even a temporary job loss, a board may be more willing to grant at least some portion of abatement.

**The Written Decision.** Every abatement hearing must result in a written decision. The written decision should include basic information such as the name of the property owner and applicant, location of the property and the parcel identification number, date and time of the hearing, board members who participated in the hearing, and all persons who testified on behalf of the applicant. It should also reference documents submitted by the applicant at the hearing. In every case, the board is required to “state in detail the reasons for its decision.” 24 V.S.A. § 1535(c).<sup>6</sup>

The board’s decision should recite the facts gleaned from the evidence presented at the hearing that the board deems credible and relevant. The decision should also address all of the arguments raised by the parties. The more detailed and clear an applicant’s own presentation, the greater the board’s duty to respond in kind. The board must “provide sufficient explanation to indicate to the parties, and to an appellate court, what was decided and upon what considerations.” *Guntlow v. Bd. of Abatement*, 2014 VT 118. Lastly, the board must state whether abatement will be awarded and, if so, in what amount. The decision should separately list the taxes, charges, interest, and fees abated.

There is no statutory deadline for issuance of abatement decisions, but MAC recommends boards impose a 30 day deadline.<sup>7</sup> The board should take a reasonable amount of time necessary to prepare a complete and accurate decision. A copy of the decision must be sent to the town clerk, collector of taxes, and treasurer. 24 V.S.A. § 1536.

**The Effect of Abatement.** The board’s abatement of an amount of tax or charges will automatically abate any uncollected interest and fees relating to that amount. 24 V.S.A. § 1535(b). The board may order that any abatement as to an amount already paid be in the form of a refund or a credit against the tax or charge for the next ensuing tax year, or charge billing cycle and for succeeding tax years or billing cycles if required to use up the amount of the credit. If the town has voted to collect interest on

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<sup>6</sup> See VLCT Model Decision Form for Boards of Abatement

<sup>7</sup> See VLCT Model Rules of Procedure for Boards of Abatement

overdue taxes pursuant to 32 V.S.A. § 5136, interest in the same amount must be paid by the municipality to any person for whom an abatement has been ordered. Interest on taxes or charges paid and subsequently abated shall accrue from the date payment was due or made, whichever is later. However, abatements issued pursuant to subdivision (a)(5) of 24 V.S.A. § 1535 (property lost or destroyed during the tax year) need not include the payment of interest unless the board deems it proper. The abatement of taxes, water charges, sewer charges, interest, or penalty, does not affect the tax assessment for the property.

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MAC has developed several resource documents and forms to assist municipal boards of abatement. The following documents are available on VLCT's website:

- MAC Info Sheet: Abatement of the Homestead Penalty
- Model Request for Abatement
- Model Notice and Agenda for Board of Abatement Hearings
- Model Rules of Procedure for Boards of Abatement
- Model Decision Form for Boards of Abatement



# VLCT MODEL ABATEMENT NOTICE AND AGENDA

## Town of \_\_\_\_\_ Board of Abatement Hearings

The Board of Abatement for the Town of \_\_\_\_\_ will be meeting on the following dates and times in the \_\_\_\_\_ Town Office.

**APPLICANTS SHOULD APPEAR AND BE READY TO PRESENT THEIR EVIDENCE AT THE DATE AND TIME SET FORTH BELOW. IF AN APPLICANT (OR REPRESENTATIVE OF THE APPLICANT) FAILS TO APPEAR AT THE HEARING, THE ABATEMENT REQUEST WILL BE DECIDED ON THE BASIS OF THE INFORMATION SUBMITTED IN THE ABATEMENT REQUEST FORM.**

[date]	<b>Hearing Requested By:</b>
[time]	[name of applicant, address of property, type of property]
[time]	[name of applicant, address of property, type of property]
[date]	<b>Hearing Requested By:</b>
[time]	[name of applicant, address of property, type of property]
[time]	[name of applicant, address of property, type of property]
[time]	[name of applicant, address of property, type of property]

**GUIDANCE:** Pursuant to 24 V.S.A. § 1534, VLCT recommends that this combined notice and agenda for hearings of the Board of Abatement should be provided at least 5 days prior to the hearing in all of the following ways:

- Mailed to the applicant;
- Given to each member of the Board, with at least one lister receiving personal notice;
- Posted in the town office and in at least two other public places in town;
- Posted to the town's website (if there is one); and
- Made available to any person upon request.

**TOWN OF \_\_\_\_\_**  
**REQUEST FOR ABATEMENT OF TAXES OR WATER/SEWER CHARGES**

**NOTICE TO APPLICANTS:**

- **The filing of this application does not prevent or defer the collection of your property tax or water/sewer charges. To avoid imposition of interest and penalties, the tax or water/sewer charges should be paid when due.**
- A decision of the Board of Abatement does not affect the tax assessment (valuation) for the property. If you disagree with the tax assessment for the property, you must file a grievance with the Board of Listers within the timeframe provided by 32 V.S.A. § 4111.
- 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 responsible for supplying evidence to support your abatement request. If you or your representative fail to appear at the hearing, the Board's decision will be based solely on the information provided by you in this form and any accompanying documentation. The Board may choose to abate all or part of the taxes, water charges, sewer charges, interest, and/or penalties for which you have requested abatement, but is under no obligation to grant any abatement request. You will be notified in writing of the Board's decision. If you are not satisfied with the decision of the Board of Abatement you may appeal the decision to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedure.
- **A copy of your property tax bill should be submitted with this form to the Town Clerk.**
- If Applicant is other than Listed Owner, please provide a copy of written authorization to sign on behalf of the Listed Owner.

Name of property owner listed on Grand List: \_\_\_\_\_

Applicant name, if different from listed owner: \_\_\_\_\_

Relationship of Applicant to Listed Owner (if other than Listed Owner): \_\_\_\_\_

\_\_\_\_\_  
If new owner since April 1 of this year, provide purchase date: \_\_\_\_\_

If relevant, provide name of Executor/ Administrator of Estate: \_\_\_\_\_

Mailing address of Applicant: \_\_\_\_\_

**(Application continues on next side)**

Telephone number of Applicant: \_\_\_\_\_ Email address of Applicant: \_\_\_\_\_

Location of property: \_\_\_\_\_

Parcel ID (SPAN) Number: \_\_\_\_\_

Property Type:  Residential  Commercial  Agricultural  Forest Land

Assessed Value: \$ \_\_\_\_\_

**This application for abatement falls under the following statutory criteria:**

- Taxes or charges of persons who have died insolvent. 24 V.S.A. § 1535(a)(1).
- Taxes or charges of persons who have removed from the state. 24 V.S.A. § 1535(a)(2).
- Taxes or charges of persons who are unable to pay their taxes, charges, interest, and / or collection fees. 24 V.S.A. § 1535(a)(3).
- Taxes in which there is manifest error. 24 V.S.A. § 1535(a)(4).
- Taxes in which there is or a mistake of the listers. 24 V.S.A. § 1535(a)(4).
- Taxes or charges upon real or personal property lost or destroyed during the tax year. 24 V.S.A. § 1535(a)(5).
- The exemption amount available to certain veterans and their family members under 32 V.S.A. § 3802(11) 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).
- Taxes or charges 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).

**Provide a brief description of the basis for the abatement request. Attach a separate sheet if**

**necessary:** \_\_\_\_\_

\_\_\_\_\_

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**Signature of Applicant:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Date received by Town Clerk:** \_\_\_\_\_

## VLCT MODEL: BOARD OF ABATEMENT RULES OF PROCEDURE

Please copy below this line

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### Board of Abatement for the Town of \_\_\_\_\_

1. **Purpose.** The Board of Abatement is authorized under 24 V.S.A. §§ 1533-1537 to conduct hearings on requests for abatement of real and personal property taxes, water charges and sewer charges. 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.
2. **Application of Rules.** These rules of procedure will apply to all abatement hearings conducted by the Board of Abatement. A copy of these rules will be provided to each applicant requesting abatement.
3. **Notice.** Pursuant to 24 V.S.A. §§ 801 and 1534, written notice for a hearing must be given to the taxpayer applying for abatement and to each member of the board and notice must be posted in two or more public places in town at least five days before the hearing. In addition, at least one of the listers must have personal notice of the hearing.
4. **Quorum.** Pursuant to 24 V.S.A. § 1535, a majority of the members of the Board of Abatement must be present in order to hold an abatement 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.<sup>1</sup>
5. **Procedure.** Abatement hearings shall be conducted in the following sequence:
  - a. The Chair of the Board will preside over each abatement hearing. If the Chair is absent, a temporary Chair, elected by the Board, will preside. The Chair will rule on all questions or order and procedure. The Chair may make motions and may vote on all questions before the Board.
  - b. *[If applicable, insert the following: "All hearings shall be tape-recorded."].*

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<sup>1</sup> if the listers testify in a hearing they may not sit as members of the board.

- c. Each applicant requesting abatement will be afforded a [*insert time period*] minute hearing. If an applicant does not appear, the Board's decision will be based upon any information submitted by the applicant with his/her abatement hearing request form.
- d. 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.
- e. The Chair will conduct abatement hearings in the following sequence:
  - i. Open the hearing, stating the name of the applicant, property location, and parcel ID number.
  - ii. Ask the applicant 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?”**
  - iii. Request Board members to disclose any conflict of interest that exist and/or *ex parte* communication<sup>2</sup> that has taken place.
  - iv. Ask the applicant if he or she has received a copy of the Board's rules of procedure and whether he has any questions about how the hearing will proceed.
  - v. Ask the applicant to identify the statutory abatement category that the abatement request is being made under. These categories are set out at 24 V.S.A. § IS35(a)(1)-(9).
  - vi. Allow the applicant to present verbal and documentary evidence supporting the abatement request to the Board.
  - vii. Invite questions from the Board.
  - viii. Close the hearing and explain that the Board will enter deliberative session and will issue a written decision within 30 days of the hearing.

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<sup>2</sup> *Ex parte* communication is direct or indirect communication between a board member and any party, party's representative, party's counsel or any person interested in the outcome of the abatement process, that occurs outside the abatement hearing and concerns the substance or merits of the hearing.

6. **Amendment.** These rules may be amended by [*insert "two-thirds" or "majority"*] vote of the Board of Abatement.

**These Rules of Procedure were adopted by the \_\_\_\_\_ Board of Abatement at a meeting held on \_\_\_\_\_ .**

\_\_\_\_\_

Signature of the Chair of the Board of Abatement

# VLCT PROPERTY TAX ABATEMENT MODEL NOTICE OF DECISION

Copy the text below and paste into a new document

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## [MUNICIPALITY NAME] BOARD OF ABATEMENT NOTICE OF DECISION

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On [insert date], an application for tax abatement was submitted to the Municipal Clerk by (insert name of applicant and relationship of applicant if other than listed owner) regarding property located at: (street address of property), bearing a Parcel ID [insert SPAN Number].

**Property Type:**       Residential       Commercial       Agricultural       Forest Land

**Assessed Property Value:** \$[insert dollar amount].

**Abatement Request Pursuant to (Category):**

- Taxes or charges of persons who have died insolvent. 24 V.S.A. § 1535(a)(1).
- Taxes or charges of persons who have removed from the state. 24 V.S.A. § 1535(a)(2).
- Taxes or charges of persons who are unable to pay their taxes, charges, interest, and / or collection fees. 24 V.S.A. § 1535(a)(3).
- Taxes or charges in which there is manifest error. 24 V.S.A. § 1535(a)(4).
- Taxes or charges in which there is a mistake of the listers. 24 V.S.A. § 1535(a)(4).
- Taxes or charges upon real or personal property lost or destroyed during the tax year. 24 V.S.A. § 1535(a)(5).
- The exemption amount available to certain veterans and their family members 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).
- Taxes or charges 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).



**Hearing Date:** [enter the date of the hearing]

**Board Members Present:** [list names of Board of Abatement members present at the hearing].

**Appearing for the Applicant:** [enter name of applicant or persons appearing for the applicant].

**Findings of Fact:** [Enter the Board of Abatement’s findings of facts for the basis of the decision here]

**DECISION**

The Applicant’s request for abatement was:

**Denied by the Board.**

**Granted by the Board in a total amount of \$\_\_\_\_\_.** This total consists of \$\_\_\_\_\_ in taxes, \$\_\_\_\_\_ in water charges, \$\_\_\_\_\_ in sewer charges, \$\_\_\_\_\_ in interest, \$\_\_\_\_\_ in penalty.

This is an abatement of an amount or amounts already paid, and therefore, the Board orders that this abatement of an amount or amounts already paid shall be in the form of:

a credit against the tax or charge for the next ensuing tax year or billing cycle and for succeeding tax years or billing cycles if required to use up the amount of the credit

a refund.

**The Board’s reasoning is as follows:** [Enter a description of the board’s reason for the decision here]

**Signature:**

**I hereby certify that this is a true record of the action taken by the Board of Abatement.**

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.**
- **A decision of the Board of Abatement does not affect the tax assessment for the property.**
- **A copy of this decision shall be recorded in the office of the Town Clerk and a certified copy shall be forwarded forthwith to the collector of taxes and the Town Treasurer pursuant to 24 V.S.A. § 1536.**

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# Conducting Tax Assessment Appeal and Tax Abatement Hearings During the State of Emergency

**JULY 31, 2023**

Property tax assessment appeal hearings and requests for tax abatement can be very confusing because they are similar but different. The former concerns a town's assessment of property values, while the latter concerns taxpayers' ability to pay their taxes.



- The Board of Civil Authority hears appeals of property tax assessments made by the Board of Listers.
- The Board of Abatement (which is comprised of the Board of Civil Authority in addition to the Board of Listers and Town Treasurer) hears requests for relieving taxpayers from the burden of paying property taxes, water charges, sewer charges, interest, and/or collection fees.

If your town has been directly affected by the July 2023 State of Emergency, both the Board of Civil Authority and the Board of Abatement will likely see an increase in applications. Taxpayers won't be expected to know which board to turn to, but you will, so we have developed the following resources to assist you in your efforts.

- For more information about **tax assessment appeal** hearings, see our [Overview on Conducting Tax Assessment Appeal Hearings During the State of Emergency](#), [2023 BCA Board of Civil Authority Toolkit](#), and [2023 State of Emergency Legal FAQs](#).
- For more information about **tax abatement** hearings, see our [Overview on Conducting Tax Abatement Hearings During the State of Emergency](#) as well as our [Tax Abatement Toolkit](#).

Please contact us with any [questions](#).