

# Board of Abatement

Abatement is a statutory process for relieving taxpayers from the burden of property taxes, penalty (collection fees) and interest when the law authorizes abatement and when the board, in its discretion, agrees that the request is reasonable and proper. It exists to permit the board to prevent an injustice or to help a taxpayer who faces extraordinary circumstances that make it difficult for the taxpayer to meet his or her tax obligations.

Tax abatement differs from tax appeal in that the subject of the hearing is taxes, not assessment of the property. The conditions under which the Board may grant an abatement are regulated by the State, for more information visit <https://legislature.vermont.gov/statutes/section/24/051/01535>

The Board of Abatement consists of the Town Clerk, the Selectboard, and the Justices of the Peace. A majority of the board must be present in order for the board to meet, and a majority of that number must vote in favor of a motion to abate.

The Board does not have regularly scheduled meetings, we will schedule meetings after abatement requests are received. To request an abatement hearing complete the abatement request form below and submit it to the Town Clerk's office either by mail or email: [tonia.chase@hardwickvt.gov](mailto:tonia.chase@hardwickvt.gov) or mail to: Town of Hardwick, Board of Abatement, PO Box 523, Hardwick, VT 05843.

# Board of Abatement Information

If you request that the Board of Abatement abate some or all of your property taxes you may appear either in person or by a representative to give testimony in support of your request. If you are unable to attend you may submit written evidence in support of your request prior to the meeting to the Town Clerk. Whether you are present or not, the board will still consider your abatement request.

The filing of this abatement form does not suspend the collection of any property tax, penalties, interest, or delinquency. Pay the tax due, in full, to avoid interest and penalties. Unpaid taxes and/or penalties will continue to accrue interest.

Abatement is a statutory process for relieving taxpayers from the burden of property taxes, interest or collection fees when the law authorizes abatement and when the Board, in its discretion, agrees that the request is reasonable and proper. The Board is never required to grant a particular abatement. The board may only grant abatement for reasons that are permitted in 24 V.S.A. § 1535(a). <https://legislature.vermont.gov/statutes/section/24/051/01535>

Decisions of the Board of Abatement are final, there is no explicit appeal to the courts. In preparing your case before the Board, you should remember that you carry the burden of proving that abatement is necessary in your case. Good preparation in advance of the Board's meeting will expedite the hearing and help the Board understand the nature of your request for abatement.

A copy of your tax bill is probably essential to your case. A review of the assessment card on your real estate, if that is the subject of your abatement request, may also be of great use to you.

Remember, the Board of Abatement can only consider requests that fall within the categories of statutory reasons for abatement. The Board's authority should not be confused with that of the Board of Civil Authority, in its tax appeal role, where issues of comparability and equity are involved.

# REQUEST FOR ABATEMENT OF TAXES

## NOTICE TO APPLICANTS:

The filing of this application does not prevent or defer the collection of your property tax. To avoid interest and penalties, the taxes 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 Assessors 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, 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.

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 and relationship to owner: \_\_\_\_\_

\_\_\_\_\_

Mailing address of applicant: \_\_\_\_\_

Telephone number of applicant: \_\_\_\_\_

Email address of applicant: \_\_\_\_\_

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

Parcel ID Number: \_\_\_\_\_

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

## Amount being requested for abatement:

Tax Year: \_\_\_\_\_

Principal: \$ \_\_\_\_\_ Interest: \$ \_\_\_\_\_ Penalty: \$ \_\_\_\_\_ Other: \$ \_\_\_\_\_

Grand total requested amount: \$ \_\_\_\_\_

**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 or charges in which there is manifest error. 24 V.S.A. § 1535(a)(4).
- ☐ Taxes or charges 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. Attached a separate sheet if necessary:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on the right side, suggesting it's resting on a surface.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

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

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

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