

Town of Hardwick
Office of the Town Clerk & Treasurer
P.O. Box 523
Hardwick, Vermont 05843

- Phone: (802) 472-5971 Fax: (802) 472-3108 tonia.chase@hardwickvt.gov

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.

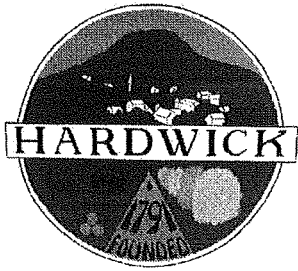
The Board does not have regularly scheduled meetings, we will schedule meetings after abatement requests are received. To request an abatement hearing complete the abatement request form below and submit it to the Town Clerk's office either by email or mail:

tonia.chase@hardwickvt.gov or Town of Hardwick, Board of Abatement, PO Box 523, Hardwick, VT 05843

Hardwick Town Manager
Hardwick Town Clerk
Hardwick Public Works Director

David Upson
Tonia Chase
Tom Fadden

(802) 472-6120
(802) 472-5971
(802) 472-6029



Town of Hardwick
Office of the Town Clerk & Treasurer
P.O. Box 523
Hardwick, Vermont 05843

- Phone: (802) 472-5971 Fax: (802) 472-3108 tonia.chase@hardwickvt.gov

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 Clerk of the Board. Whether you are present or not, the board will still consider your abatement request.

The filing of this abatement form doesn't suspend the collection of any property tax, penalties, interest, or delinquency. Pay the tax due, in full, to avoid an imposition of 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. You will be sworn in at the beginning of the consideration of your case, and you may want to present written evidence or other witnesses to support 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. Talking to the assessor about your request may also help prepare you for their reaction on the night of the hearing.

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. Nor should you assume that the Board of Abatement has any authority to relieve you of a tax bill simply because you do not like the amount of taxes owed

Sincerely,

Tonia Chase
Town Clerk & Treasurer

Hardwick Town Manager
Hardwick Town Clerk
Hardwick Public Works Director

David Upson
Tonia Chase
Tom Fadden

(802) 472-6120
(802) 472-5971
(802) 472-6029

**TOWN OF HARDWICK
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 imposition of 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 Assessor 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. 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: _____

Telephone number of Applicant: _____

Email address of Applicant: _____

Location of property: _____

Parcel ID (SPAN) Number: _____

Property Type: Residential Commercial Agricultural Forest Land

Assessed Value: \$ _____

Amount being requested for abatement:

Tax Year: _____

Principal: \$ _____ Interest: \$ _____ Penalty: \$ _____ Other \$ _____

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 I but before October I 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). Revised 10/18

The Vermont Statutes Online

Title 24 : Municipal And County Government

Chapter 051 : Finances; Accounts And Audits

Subchapter 001 : Taxes

(Cite as: 24 V.S.A. § 1535)

§ 1535. Abatement

(a) The board may abate in whole or part taxes, water charges, sewer charges, interest, or collection fees, or any combination of those, other than those arising out of a corrected classification of homestead or nonhomestead property, accruing to the town in the following cases:

(1) taxes or charges of persons who have died insolvent;

(2) taxes or charges of persons who have moved from the State;

(3) taxes or charges of persons who are unable to pay their taxes or charges, interest, and collection fees;

(4) taxes in which there is manifest error or a mistake of the listers;

(5) taxes or charges upon real or personal property lost or destroyed during the tax year;

(6) 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;

(7) [Repealed.]

(8) [Repealed.]

(9) 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.

(b) The board's abatement of an amount of tax or charge shall automatically abate any uncollected interest and fees relating to that amount.

(c) The board shall, in any case in which it abates taxes or charges, interest, or collection fees accruing to the town or denies an application for abatement, state in detail in writing the reasons for its decision.

(d)(1) The board may order that any abatement as to an amount or amounts already paid be in the form of a refund or in the form of 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.

(2) Whenever a municipality votes to collect interest on overdue taxes pursuant to 32 V.S.A. § 5136, interest in a like amount shall be paid by the municipality to any person for whom an abatement has been ordered.

(3) 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 this section need not include the payment of interest.

(4) When a refund has been ordered, the board shall draw an order on the town treasurer for payment of the refund. (Amended 1975, No. 158 (Adj. Sess.), § 1; 1989, No. 149 (Adj. Sess.), § 1, eff. April 24, 1990; 1991, No. 19; 1995, No. 149 (Adj. Sess.), § 1; 1999, No. 49, § 83, eff. June 2, 1999; 1999, No. 159 (Adj. Sess.), § 24, eff. May 29, 2000; 2001, No. 140 (Adj. Sess.), § 30, eff. June 21, 2002; 2003, No. 76 (Adj. Sess.), § 3, eff. Feb. 17, 2004; 2005, No. 14, §§ 6, 7, eff. May 3, 2005; 2011, No. 155 (Adj. Sess.), § 6; 2017, No. 130 (Adj. Sess.), § 13.)