



Town of Hardwick  
Office of the Town Clerk & Treasurer  
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## **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

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