

## NOTICE OF RIGHT TO REQUEST ABATEMENT

You are receiving a notice that your property taxes are delinquent. You have the right to request an abatement of your property taxes, by writing a letter to the Town Clerk at 49 Center Street, Brandon, VT 05733.

**What is tax 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. Abatements are cautiously granted insofar as they reduce the income to the town and require the town to either spend less or increase the taxes on the rest of the taxpayers to make up the difference. A board may abate "in whole or part" property taxes, interest or collection fees. 24 V.S.A. § 1535(a).

**What taxes may be abated?** The board of abatement has the power to abate town, town school district taxes, and statewide property taxes. Insofar as the town may abate statewide educational property taxes, the town will still be obligated to the state for the full amount of statewide educational taxes due.

### VSA 24 § 1535. Abatement

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

- (1) taxes of persons who have died insolvent;
- (2) taxes of persons who have removed from the State;
- (3) taxes of persons who are unable to pay their taxes, interest, and collection fees;
- (4) taxes in which there is manifest error or a mistake of the listers;
- (5) taxes 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(7), (8) [Repealed.]

(9) 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.

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

(c) The board shall, in any case in which it abates taxes, 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) 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 for the next ensuing tax year, and for succeeding tax years if required to use up the amount of the credit. 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. Interest on taxes 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. When a refund has been ordered, the board shall draw an order on the town treasurer for such payment. (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.)