TOWN OF MARLBORO, VERMONT
BOARD FOR THE ABATEMENT OF TAXES

INFORMATION SHEET FOR APPELLANTS

Appellants must appear either in person or by a representative to give testimony in support of your request, or the Board may dismiss your petition on default.

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 ("the Board **may,"** is the way the law puts it), agrees that the request is reasonable and proper. The Board does not have authority to abate taxes for reasons other than those listed in 24 VSA 1535. This statute authorizes the Board to abate "in whole or in part" taxes, collection fees and interest 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 a 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 VSA 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shall be reduced by 20 percent of the total exemption for each month or portion of a month the claim is late filed; (7) repealed (8) repealed (9) taxes upon a mobile home moved from the town during the tax year as a result of a change in use of the mobile home park land or parts thereof, or closure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 VSA 6237.**

The Board consists of the Town Treasurer, the Town Clerk, the Select Board, the Listers, and the Justices of the Peace. In Marlboro this amounts to 13 people, of which a majority must be present in order for the Board to meet, and majority of that number must vote in favor of a motion to abate. The Listers, while they are members of the Board, may also want to testify in defense of their actions, and if this occurs they may not be considered part of the Board, which will require that more members be present to make a majority. If the Listers participate, a quorum of the Board for the Abatement of Taxes may also be achieved by the presence of the Treasurer, a majority of the Listers and a majority of the Select Board, even though no Justices are present.

Decisions of the Board 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. It is a good idea to review the reasons for abatement shown above and decide which one applies to your situation. Remember that the Board may only abate for one of the reasons set forth in Vermont law.

You may use the attached form as your request or you may write a letter on your own.

A copy of your tax bill is probably essential to your case. A review of the Listers' 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 Listers about your request may also help prepare you for their reaction on the night of the hearing.

If you are applying for abatement because of inability to pay, you should plan to bring documentation of your financial status. This may include, but not be limited to, income tax returns and bank statements.

Remember, the Board for the Abatement of Taxes 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 for the Abatement of Taxes has any authority to relieve you of a tax bill simply because you do not like the amount of taxes owed.

Excerpted from A Book of Opinions by James H. Douglas and Paul S. Gillies with changes and updates as needed.

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