

Abatement Information

1. What is abatement?

Abatement is a statutory process for relieving taxpayers from the burden of property taxes, water and sewer fees, penalties, interest, and other delinquent charges as allowed by law. The Town of Barre Charter also allows abatement of other municipal charges or levies. The process exists to help a taxpayer who faces extraordinary circumstances that make it difficult for the taxpayer to meet their obligations or to prevent an injustice. Abatement requests are decided by the Board of Abatement.

2. What is the Board of Abatement?

The Board of Abatement is comprised of the Justices of the Peace, Selectboard members, Town Clerk, Town Treasurer and Town Assessor. The Board meets at least one time each year, at the request of the Clerk, to consider abatement requests. The Board may only grant an abatement under the criteria permitted in 24 V.S.A. § 1535(a), and those in accordance with the Town of Barre Charter 24 App. V.S.A. Chapter 101 § 34(d).

3. Is the Board required to grant an abatement request?

No, abatements are granted at the Board's discretion based on the information provided by the applicant and in accordance with the statutory criteria. The Board may choose to abate all, or part, of the taxes, fees, charges or levies, penalties, interest or other delinquent charges. The Board is not obligated to approve abatement even if the taxpayer falls within one of the allowed categories.

4. How do I apply for an abatement?

Application forms are available at the Town Clerk's office. Completed applications and supporting documents must be submitted to the Clerk's office no later than 7 calendar days in advance of the hearing. Following receipt of your abatement request, you will be notified of date, time and place of the hearing.

5. Do I have to attend the hearing in person?

In person attendance, by you and/or your agent or representative is optional but strongly encouraged. This is your opportunity to give testimony and answer any questions the Board may have. Otherwise, the Board's decision will be based solely on the information on the request application and any accompanying documentation you have provided.

6. How will I be notified of the Board's decision?

After the evidence is received and the hearing is closed, the Board may deliberate in private to reach its decision. Following deliberations, the Board will issue a written decision that will be mailed to you within 30 days.

7. If I'm dissatisfied with the outcome, can I appeal the Board's decision?

Decisions of the Board of Abatement are deemed final. If you believe the Board has abused its discretion in denying your request, an appeal may be taken through Rule 74 or Rule 75 of the Rules of Civil Procedure.

Town Clerk's Office
PO Box 124
Websterville, VT 05678



(802) 479-9391
tlunt@barretown.org

Dear Applicant,

Attached please find the following documents:

1. Request for Abatement Application
2. Abatement Information Sheet
3. Board of Abatement Rules of Procedure

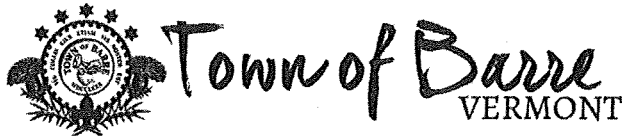
Good preparation in advance of the hearing will help the Board of Abatement to understand the nature of your request and expedite the decision-making process. It is important that you review all documents carefully. Please consider the following in preparation for your presentation before the Board of Abatement:

- As the applicant, you carry the burden of proof to demonstrate that the abatement is reasonable and necessary.
- If you are requesting abatement of property taxes, water, sewer, or ambulance charges a copy of your bill is essential to your case.
- If you are applying for abatement because of an inability to pay, you **must** submit a fully completed Income, Expense, Resource, and Asset Statement. Documentation of your financial status, such as income tax records, bank statement(s), W-2's, medical bills, or any other documentation to support your request is recommended.
- The Board may request additional information from you. If necessary, the Board can continue the hearing to a date and time certain to allow you additional opportunity to produce this evidence.
- Remember, the Board of Abatement can **only** consider requests that fall within the categories identified in statute and Town Charter (see application).
- In the case of a property tax abatement request, the Board's authority should not be confused with that of the Board of Civil Authority in its tax appeal role. A decision of the Board of Abatement does not affect the property tax assessment (valuation) of your property. If you disagree with the assessment of your property, you may file a grievance with the Assessor in accordance with 32 V.S.A. § 4111.
- Filing for Abatement does not suspend the collection of any tax, penalty, interest or delinquency. Make payments when due to avoid any delinquency, interest, penalties or late charges.

To view the About Abatement handbook provided by The Office of the Vermont Secretary of State visit <https://sos.vermont.gov/municipal-division/a-to-z-resource-index-search/property-taxes/>

If you have any further questions regarding the abatement process, contact Town Clerk Tina Lunt at (802) 479-9391 or email tlunt@barretown.org.

BCA approved as of: June 13, 2024



Town of Barre
VERMONT

FOR OFFICE USE ONLY:

DATE RECEIVED: _____

CLERK INITIALS: _____

**TOWN OF BARRE
REQUEST FOR ABATEMENT**

SECTION A

This section must be filled out by **ALL APPLICANTS**

Name of applicant : _____

Name of agent or representative (if applicable): _____

Mailing address: _____

Telephone number: _____ Email: _____

SECTION B

Fill this section out **ONLY** if abatement request is for **PROPERTY TAXES**

Name of Property owner: _____

Property address _____

Parcel ID: _____ Tax Year(s) _____

SECTION C

Fill this section out **ONLY** if abatement request is for **SEWER OR WATER**

Name of Property owner: _____

Property address: _____

Parcel ID: _____

SECTION D

Fill this section out **ONLY** if abatement request is for **AMBULANCE**

Patient Name: _____ Ambulance trip or run #: _____

Date of Service: _____ Was there a transport? ____ Yes ____ No Was insurance available? ____ Yes ____ No

SECTION E

Fill this section out **ONLY** if abatement request is for **OTHER**

Describe other tax fee or levy: _____

Abatement request is for: Taxes Water Sewer Ambulance Other

Amount being requested: \$ _____ \$ _____ \$ _____ \$ _____ \$ _____

Please indicate, by checking the appropriate box below, under which circumstances you are applying for abatement.

This application for abatement falls under the following statutory criteria:

- SC 1. Taxes or charges of person who have died insolvent. 24 V.S.A. § 1535(a)(1)
- SC 2. Taxes or charges of persons who have moved from the state. 24 V.S.A. § 1535(a)(2)
- SC 3. Taxes or charges of persons who are unable to pay their taxes or charges, interest, and collection fees. 24 V.S.A. § 1535(a)(3) **(Income, Expense, Resource and Asset Statement must be submitted with Abatement Application).**
- SC 4. Taxes in which there is manifest error or a mistake of the Lister/Assessor. 24 V.S.A. § 1535(a)(4)
- SC 5. Taxes or charges upon real or personal property lost or destroyed during the tax year. 24 V.S.A. § 1535(a)(5)
- SC 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. 24 V.S.A. § 1535(a)(6)
- SC 7. & SC 8. Repealed.
- SC 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. 24 V.S.A. § 1535(a)(9)

The following criteria are allowed in accordance with Town Charter:

- TC 1. That there is no reasonable probability of collection. ***(only at request of the Town).***
- TC 2. That the tax, assessment, charge, or other levy was not properly assessed.
- TC 3. That all persons liable for tax, assessment, charge, or other levy have died or removed from the State.
- TC 4. That the persons liable for the tax, assessment, charge, or other levy are financially unable to pay.
- TC 5. That the collection of the tax would work an injustice.
- TC 6. That collection of the tax would create an undue expense for the Town ***(only at request of the Town).***

Income, Expense, Resource and Asset Statement

This Statement is required when criteria #4 is chosen (*financially unable to pay*)

(See instructions on the reverse side of this form)

Applicant (or Agent) Name(s):
Date of Abatement Request: _____, 20____.

MONTHLY HOUSEHOLD INCOME		MONTHLY HOUSEHOLD EXPENSES	
Salary / Wages / Bonuses	\$	Housing (Rent, Mortgage)	\$
Self-Employment	\$	Property Taxes	\$
Social Security, SSDI or SSI	\$	Utilities (Elec., Water, Sewer, etc.)	\$
Rental Income	\$	Heating (Oil, Propane, wood, etc.)	\$
Unemployment Compensation	\$	Telephone (Including cell)	\$
Disability Comp. (Including VA)	\$	Cable / Dish / Internet	\$
Workers Compensation	\$	HO or Renters Insurance	\$
Annuities and/or Pensions	\$	Food (Excluding Food Stamps)	\$
Alimony / Child Support (Rec'd.)	\$	Alimony / Child Support (Paid)	\$
Other: (Retirement, Military, etc.) <small>explain on back or separate statement</small>	\$	Transportation (Auto & Public)	\$
<u>Total Average Monthly Income:</u>	\$	Other Insurance (Car, Life, etc.)	\$
		Medical (Including Ins. Premiums)	\$
<u>*RESOURCES & ASSETS</u> <small>(As of date of application)</small>		Entertainment (Dining, gifts, etc.)	\$
Checking Account(s)	\$	Alcohol / Tobacco Products	\$
Savings Account(s) <small>(Regular, Education, X-mas Club, etc.)</small>	\$	Other Debts (cc's, loans, etc.) Attach <small>separate itemization, if necessary</small>	\$
Stocks, Bonds and/or CDs	\$	Misc. (Clothing, Pet Care, etc.)	\$
Cash on Hand	\$	IF OTHER, explain below, on back or <small>attach separate statement.</small>	\$
IRA's, 401K's, SEP/SIMPLE, etc.	\$		\$
IF OTHER, explain on back or attach <small>separate statement.</small>			\$
<u>Current Total Resources and Assets:</u>	\$	<u>Total Average Monthly Expenses:</u>	\$

INSTRUCTIONS

For "MONTHLY HOUSEHOLD INCOME," list the average monthly income. To calculate, take the total annual amount (beginning on the date of the request going back 12 months) for ***all members of the applicant's household*** and divide by 12.

*For "RESOURCES & ASSETS," list the ***current value(s) as of the date of the application*** for all members of the applicant's household. Do not average over the past 12 months.

For "MONTHLY HOUSEHOLD EXPENSES" that occur once a year (or less frequently), simply divide the total annual expense by 12.

PLEASE NOTE: THE PURPOSE OF THIS STATEMENT IS TO PROVIDE THE BARRE TOWN BOARD OF ABATEMENT (BOA) WITH A SNAPSHOT OF THE ABATEMENT APPLICANT'S CURRENT FINANCIAL POSITION IN ORDER TO PROPERLY AND FAIRLY EVALUATE THOSE APPLICATIONS FOR ABATEMENT BASED UPON CRITERIA #4, "FINANCIALLY UNABLE TO PAY." BY SUBMITTING THIS FORM WITH YOUR REQUEST, THE APPLICANT/AGENT ACKNOWLEDGES HAVING TAKEN THE OATH ON THE REQUEST FORM.

Use this section for additional comments: