

VLCT PROPERTY TAX ABATEMENT MODEL NOTICE OF DECISION

Copy the text below and paste into a new document

[MUNICIPALITY NAME] BOARD OF ABATEMENT NOTICE OF DECISION

On [insert date], an application for tax abatement was submitted to the Municipal Clerk by (insert name of applicant and relationship of applicant if other than listed owner) regarding property located at: (street address of property), bearing a Parcel ID [insert SPAN Number].

Property Type: Residential Commercial Agricultural Forest Land

Assessed Property Value: \$[insert dollar amount].

Abatement Request Pursuant to (Category):

- 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 clear or obvious error. 24 V.S.A. § 1535(a)(4).
- Taxes or charges in which there is 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) 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).
- 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).

- Sewer, water, utility, or service charges caused by circumstances that were difficult to foresee or outside of the person's control. 24 V.S.A. § 1535(a)(10).

Hearing Date: [enter the date of the hearing]

Board Members Present: [list names of Board of Abatement members present at the hearing].

Appearing for the Applicant: [enter name of applicant or persons appearing for the applicant].

Findings of Fact: [Enter the Board of Abatement's findings of facts for the basis of the decision here]

DECISION

The Applicant's request for abatement was:

Denied by the Board.

Granted by the Board in a total amount of \$_____. This total consists of \$_____ in taxes, \$_____ in water charges, \$_____ in sewer charges, \$_____ in interest, \$_____ in penalty.

This is an abatement of an amount or amounts already paid, and therefore, the Board orders that this abatement of an amount or amounts already paid shall be in the form of:

a credit against the tax or charge for the next ensuing tax year or billing cycle and for succeeding tax years or billing cycles if required to use up the amount of the credit

a refund.

The Applicant's arguments (attached another page if needed):

The Board's reasoning is as follows (attached another page if needed): [Enter a description of the board's reason for its decision here. The decision must provide sufficient explanation to indicate to the parties what was considered and what was decided. The decision must also address the arguments raised by the applicant.]

Signature:

I hereby certify that this is a true record of the action taken by the Board of Abatement.

Chair, Board of Abatement

- **A decision of the Board of Abatement may be appealed to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedure.**
- **A decision of the Board of Abatement does not affect the tax assessment for the property.**
- **A copy of this decision must be recorded in the office of the Town Clerk and a certified copy forwarded forthwith to the collector of taxes and the Town Treasurer pursuant to 24 V.S.A. § 1536.**