

VLCT MODEL REQUEST FOR ABATEMENT

Copy text below the dotted line and place into a new document

[MUNICIPALITY NAME] REQUEST FOR ABATEMENT OF TAXES OR WATER/SEWER CHARGES

NOTICE TO APPLICANTS:

- **The filing of this application does not prevent or defer the collection of your property tax, or water or sewer charges, interest, collection fees or any other municipal charges or fees for utilities or services. To avoid imposition of interest and penalties, the tax or water/sewer charges or other municipal charges or fees should be paid when due.**
- A decision of the Board of Abatement does not affect the tax assessment (valuation) for the property. If you disagree with the tax assessment for the property, you must file a grievance with the Board of Listers within the timeframe provided by 32 V.S.A. § 4111.
- Following receipt of your abatement request, the Board of Abatement will notify you of the date, time, and place of your hearing. At the hearing, you will be responsible for supplying evidence to support your abatement request. If you or your representative fail to appear at the hearing, the Board's decision will be based solely on the information provided by you in this form and any accompanying documentation. The Board may choose to abate all or part of the taxes, water or sewer charges, interest, collection fees or any other municipal charges or fees for utilities or services for which you have requested abatement, but is under no obligation to grant any abatement request. You will be notified in writing of the Board's decision. If you are not satisfied with the decision of the Board of Abatement you may appeal the decision to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedure.
- **A copy of your property tax bill should be submitted with this form to the Town Clerk.**
- If Applicant is other than Listed Owner, please provide a copy of written authorization to sign on behalf of the Listed Owner.

Name of property owner listed on Grand List: _____

Applicant name, if different from listed owner: _____

Relationship of Applicant to Listed Owner (if other than Listed Owner): _____

If new owner since April 1 of this year, provide purchase date: _____

If relevant, provide name of Executor/ Administrator of Estate: _____

Mailing address of Applicant: _____

(Application continues on next side)

Telephone number of Applicant: _____ Email address of Applicant: _____

Location of property: _____

Parcel ID (SPAN) Number: _____

Property Type: Residential Commercial Agricultural Forest Land

Assessed Value: \$ _____

This application for abatement falls under the following statutory criteria:

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

Provide a brief description of the basis for the abatement request. Attach a separate sheet if necessary: _____

Signature of Applicant: _____

Date: _____

Date received by Town Clerk: _____