

## ABATEMENT

*NOTICE: You may be entitled to an abatement of your delinquent property taxes under 24 V.S.A. § 1535. If you would like to schedule a meeting with the board of tax abatement, please contact the town clerk at the Town Office, phone 254-6857.*

**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).

**Limits on the board of abatement’s discretion.** The board is never required to grant a particular abatement. However, the board may not grant abatement in all cases. It only has the power to grant abatement if it finds that the taxpayer falls within the statutory criteria of 24 V.S.A. §1535(a). § 1535(a) provides that the board may abate in whole or part taxes, interest, or collection fees 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- (7), (8) [Repealed.]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.

*(From VT Secretary of State: About Abatement, 5/2014)*

For more information, go to <https://www.sec.state.vt.us/media/504754/ABOUT-ABATEMENT-2014.pdf>

### **Town of Guilford: Board of Tax Abatement**

Members include the Justices of Peace, Selectboard, Listers, and Treasurer.

The Board of Tax Abatement can be contacted through the town office at 802-254-6857.

The Board of Tax Abatement has the authority to abate all or a portion of a property owner’s property taxes and interest assessed by the Town according to specific criteria established by Vermont State Statutes. The Board meets as required to hear requests for tax abatement.

(See Board of Tax Abatement, under “Boards and Commissions” on the Guilford Town website.)