

Request For Abatement of Taxes or Water/Sewer Charges

ALL APPEALS MUST BE IN WRITING.

Date _____ Property Owner(s): _____

(Please Print)

Mailing Address of Applicant: _____

Phone: _____ e-mail: _____

Address of property to be appealed: _____

Purchase Date: _____ Parcel Number(s) if known: _____ Assessed Value: \$ _____

Property Type: Residential Commercial Agricultural Forest Land

Do you receive a State payment to assist you with property taxes? Yes No

If YES, do you give permission to share State payment information with Board for the Abatement of Taxes? _____

If YES to above question – amount \$ _____

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 moved 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 manifest error 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).

Owner's Reasons for appeal (Please use additional sheets if necessary. Attach supporting documents such as financial statements, photographs, etc.):

If Applicant is other than Listed Owner, please provide a copy of written authorization to sign on behalf of the Listed Owner.

Signature(s) of Owner(s) or Representative

NOTICE TO APPLICANTS:

- **The filing of this application does not prevent or defer the collection of your property tax or water/sewer charges. To avoid imposition of interest and penalties, the tax or water/sewer charges 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 charges, sewer charges, interest, and/or penalties 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. Title 24 does not provide a specific route of appeal from a decision by the Board of Abatement. If an applicant believes the board of abatement has abused its discretion in denying the request, case law in Vermont suggests that an appeal can be taken through Rule 74 or Rule 75 of the Rules of Civil Procedure. Appeals taken under these rules are not de novo and generally only review the proceedings for abuse of discretion.
- **A copy of your property tax, water or sewer bill should be submitted with this form to the Town Clerk.**

**Please return completed form to: Town Clerk's Office
230 Main St., Suite 108
Brattleboro, VT 05301**

Phone 802-251-8129 Fax 802-257-2312 e-mail: townclerk@brattleboro.org