

Abatement Hearing Request
Town of Calais, Vermont

Name, Property Owner on Grand List _____

Name, Applicant _____

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

Mailing Address _____

Telephone _____ Email _____

Address/Location of Property _____

Parcel ID Number _____

Property Type Residential Commercial Agricultural Forest Land Assessed Value \$ _____

I am requesting abatement under the following statutory criteria:

- Taxes of persons who have died insolvent. 24 V.S.A. § 1535(a)(1).
- Taxes of persons who have moved from the state. 24 V.S.A. § 1535(a)(2).
- Taxes of persons who are unable to pay their taxes, interest, and collection fees. 24 V.S.A. § 1535(a)(3).
- Taxes in which there is a clear or obvious error or a mistake of the listers. 24 V.S.A. § 1535(a)(4).
- Taxes upon real or personal property lost or destroyed during the tax year. 24 V.S.A. § 1535(a)(5).
- 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. 24 V.S.A. § 1535(a)(9).
- 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).

Amount being requested: \$ _____

Please attach to this form evidence to support your application. Your request for abatement cannot be granted without sufficient proof that you meet the criteria, particularly in the cases of those applying under 24 V.S.A. § 1535(a)(3), inability to pay taxes, interest, and collection fees. Some possible forms of evidence include:

- a brief description of the basis for your abatement request
- a completed Calais Financial Disclosure Form
- a plan to prevent the need for an abatement request in future years
- any other documents that may help the board to understand your situation

If you need assistance with your evidence or have questions about what might be appropriate, reach out to the Town Clerk at townclerk@calaisvermont.gov or (802) 456-8720.

Signature _____ Date _____

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 do not appear at the hearing, the Board's decision will be based on the information provided in this form. The Board may choose to abate all or part of the taxes, interest, and penalties due, but is under no obligation to grant any abatement request. You will be notified in writing of the Board's decision.

The filing of this application does not stay the collection of your property tax. To avoid imposition of interest and penalties, the tax should be paid when due. You may appeal the Board's of Abatement's decision to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedure.

Rules of Procedure
Town of Calais Board of Abatement

- A. **Purpose.** The Board of Abatement of the Town of Calais is authorized under 24 V.S.A. §§ 1533-1537 to conduct hearings on requests for abatement of real and personal property taxes. The purpose of these rules is to establish uniform procedures for conducting abatement hearings and to ensure compliance with 24 V.S.A. §§1533-1537 and Vermont's Open Meeting Law.
- B. **Application.** These rules of procedure will apply to all abatement hearings conducted by the Town of Calais Board of Abatement. A copy of these rules will be provided to each applicant.
- C. **Procedure.** A majority of the members of the Board of Abatement must be present in order to hold a hearing. In the alternative, a hearing may be held if the town treasurer, a majority of the listers and a majority of the selectpersons are present. A concurrence of a majority of those present at the hearing is required to grant an abatement.
1. The chair of the Board will preside over each abatement hearing. The chair will rule on all questions or order and procedure. The chair may make motions and may vote on all questions before the Board. If the chair is absent, a chair *pro tem*, elected by the Board, will preside. All hearings will be audio recorded.
 2. Each taxpayer requesting abatement will be afforded a 15-minute hearing. If a taxpayer does not appear, the Board's decision will be based upon any information submitted by the taxpayer with their abatement hearing request form.
 3. The chair may exclude any irrelevant, unreliable or unnecessarily repetitive evidence. Relevant evidence is any verbal testimony or document that tends to prove or disprove the appropriateness of abatement. Reliable evidence is any relevant evidence commonly relied upon by reasonably prudent people in the conduct of their affairs.
 4. The chair will conduct abatement hearings in the following sequence:
 - a. Open the hearing, stating the name of the taxpayer, property location and parcel ID number.
 - b. Ask the taxpayer and witnesses to take the following oath: *Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?*
 - c. Request Board members to disclose any conflict of interest and/or *ex parte* communication.
 - d. Ask the taxpayer if they have received a copy of the Board's rules of procedure and whether they have any questions about how the hearing will proceed.
 - e. Ask the taxpayer to identify the statutory abatement category that the abatement request is being made under. These categories are set out at 24 V.S.A. § 1535(a)(1)-(9).
 - f. Allow the taxpayer to present verbal and documentary evidence supporting the abatement request to the Board.
 - g. Invite questions from the Board.
 - h. Close the hearing and explain that the Board will enter deliberative session and will issue a written decision within 30 days.
 5. The Chair of the Board or a person designated by the Chair shall draft a written decision which shall be circulated to members of the Board for approval. The final decision shall be posted on the town website and made available to the applicant as soon as practicable but no later than thirty days. Failure to meet these deadlines shall not invalidate a decision of the Board.
- D. **Amendment.** These rules may be amended by [two-thirds/majority] vote of the Board of Abatement.

Adopted by the Town of Calais Board of Abatement at its organizational meeting held February 24, 2014.
Amended July 8, 2024.