

Wilmington Board of Abatement
Rules of Procedure for Tax Abatement Hearings

1. **Purpose.** The Board of Abatement 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.
2. **Authority:** The Board of Abatement (BOA) pursuant to 24 V.S.A. § 1535, may abate in whole or in part, taxes, water charges, sewer charges, interest, or collection fees, or any combination of those, other than those arising out of a corrected classification of homestead or nonhome-stead property, accruing to the town in the following cases:
 - a. taxes or charges of persons who have died insolvent;
 - b. taxes or charges of persons who have moved from the state;
 - c. taxes or charges of persons who are unable to pay their taxes or charges, interest and collection fees;
 - d. taxes in which there is manifest error or a mistake of the Assessor;
 - e. taxes or charges upon real or personal property lost or destroyed during the tax year;
 - f. 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;
 - g. 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.
3. **Application of Rules.** These rules of procedure will apply to all abatement hearings conducted by the Board of Abatement. A copy of these rules will be provided to each applicant requesting abatement.
4. **Notice.** Pursuant to 24 V.S.A. §§ 801 and 1534, written notice for a hearing must be given to the taxpayer applying for abatement and to each member of the board and notice must be posted in two or more public places in town at least five days before the hearing. In addition, the Assessor must have personal notice of the hearing.
5. **Quorum.** Pursuant to 24 V.S.A. § 1535, a majority of the members of the Board of Abatement must be present in order to hold an abatement hearing. In the alternative, a hearing may be held if the town treasurer, the Assessor, 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

¹ if the Assessor testifies in a hearing they may not sit as a member of the board.

6. **Procedure.** Abatement hearings shall be conducted in the following sequence:
- a. The Chair of the Board will preside over each abatement hearing. If the Chair is absent, a temporary Chair, elected by the Board, will preside. The Chair will rule on all questions of order and procedure. The Chair may make motions and may vote on all questions before the Board.
 - b. All hearings shall be recorded via an electronic means.
 - c. Each applicant requesting abatement will be afforded a ten-minute hearing. If an applicant does not appear, the Board's decision will be based upon any information submitted by the applicant with his/her abatement hearing request form.
 - d. 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.
 - e. The Chair will conduct abatement hearings in the following sequence:
 - i. Open the hearing, stating the name of the applicant, property location, and parcel ID number.
 - ii. Ask the applicant 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?”
 - iii. Request Board members to disclose any conflict of interest that exist and/or *ex parte* communication² that has taken place.
 - iv. Ask the applicant if they received a copy of the Board's Rules of Procedure and whether they have any questions about how the hearing will proceed.
 - v. Ask the applicant to identify the statutory abatement category that the abatement request is being made under. These categories are set out at 24 V.S.A. § IS35(a)(1) -(9).
 - vi. Allow the applicant to present verbal and documentary evidence supporting the abatement request to the Board.
 - vii. Invite questions from the Board.
 - viii. Close the hearing and explain that the Board will enter deliberative session and will issue a written decision within 30 days of the hearing.
7. **Amendment.** These rules may be amended by a majority vote of the Board of Abatement.

These Rules of Procedure were amended and adopted by the WILMINGTON Board of Abatement at a meeting held on January 17, 2024.

² *Ex parte* communication is direct or indirect communication between a board member and any party, party's representative, party's counsel, or any person interested in the outcome of the abatement process that occurs outside the abatement hearing and concerns the substance or merits of the hearing.