



## City Council - Tax Abatement Committee

**Friday, October 3, 2025, 9:00 AM, Sharon Bushor Conference Room, Ground Floor, City Hall**

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Meeting ID: 271 424 976 947

Passcode: Tv7Nc6oP

## 1. Agenda

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### 1.1. Motion to amend/adopt agenda

## 2. Public Forum

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<b>Subject</b>	<b>2.1. PUBLIC FORUM - Verbal Comments</b>
Meeting	October 3, 2025 - Tax Abatement Committee - Friday, October 3, 2025, 9:00 AM, Sharon Bushor Conference Room, Ground Floor, City Hall
Category	2. Public Forum
Department	
Type	

## 3. Organization Discussion Overview

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<b>Subject</b>	<b>3.1. Discussion of Hearing and Process Procedures</b>
Meeting	October 3, 2025 - Tax Abatement Committee - Friday, October 3, 2025, 9:00 AM, Sharon Bushor Conference Room, Ground Floor, City Hall
Category	3. Organization Discussion Overview
Department	Assessor's Office
Type	
Recommended Action	

## 4. Adjournment

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<b>Subject</b>	<b>4.1. Motion to adjourn</b>
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Category                     4. Adjournment

Department                Council and Board

Type

Recommended Action



# BOARD OF ABATEMENT ORGANIZATION

BURLINGTON VT

# FUNCTION AND AUTHORITY

**Authority = 24 VSA § 1533 - 1537**

**Function:**

“Abatement is the statutory process for relieving taxpayers from the burden of property taxes, penalty and interest when the law authorizes abatement and when the board, in its discretion, agrees what the request is reasonable and proper.”

# WHAT TAX ABATEMENT IS NOT

## **A substitute for the tax appeal process**

-Abatement concerns what is owed- the tax itself- not the value of property



# WHAT CAN BE ABATED

- Taxes
- Water and sewer charges
- Charges or fees for utilities or services
- Interest and penalties
- Collection fees

\*Interest and penalties are automatically removed if taxes are abated



# STATUTORY GROUNDS FOR ABATEMENT

- Illegal
- Can not be collected
- Manifestly unjust

# EXAMPLES OF POSSIBLE ABATEMENTS

- Taxes of persons who have died insolvent
- Taxes of persons who have removed from the state
- Taxes of persons who are unable to pay their taxes, interest or collection fees
- Taxes in which there is a clear or obvious error or a mistake of the assessor
- Taxes upon real or personal property lost or destroyed during the tax year
- Certain persons eligible for veterans tax exemption
- Sewer, water, utility or serves charges caused by circumstances that were difficult to foresee

# OTHER ABATEMENT FACTS

- The board's abatement of an amount of tax or charge automatically abates any uncollected interest and fees relating to that amount
- If the board grants an abatement on taxes already paid, it has the choice of either ordering a refund or a credit against the tax for the ensuing year or years
- There is no limit for how far back in time an abatement can go



# THE HEARINGS

- Notice
- Orderly proceedings
- Opportunity to present and confront evidence
- Properly manage evidence
- Avoid/manage ethical dilemmas

\*Abatement hearings are subject to open meeting law

# THE COMMITTEE CHAIR

- Open the hearing, stating the name of the taxpayer, property location and parcel ID number
- Ask the taxpayer and witness to take the oath
- Request board members to disclose any conflict of interest
- Ask the taxpayer if they have any questions about how the hearing will proceed
- Ask the taxpayer if to identify the statutory abatement category the abatement is being made under
- Allow the taxpayer to present any evidence
- Invite questions from the board
- Set future meeting date and close the hearing



# DELIBERATING

- Deliberations can be either public or private
- In the past a deliberative session is entered into at the close of the hearing



# THINGS TO CONSIDER

## Hearings are not adversarial:

It is not us vs. them. Often city staff would prefer the applicant to receive the abatement although lack the statutory authority to do so.

## Prepare before the hearing:

Please review the applicant's request forms and any evidence they have submitted. Submit any questions to city staff at least two days before the hearing. City staff will be at the hearing but may not be able to answer complex questions that require time and research. Please ask questions beforehand.