

## **Rules of Procedure**

### **Board of Abatement for the City of Essex Junction**

**Purpose:** Abatement is a statutory process for relieving taxpayers from property taxes, penalties, and interest. The Board of Abatement may, in its discretion, review requests and determine when the request is reasonable and proper. This policy sets out procedures by which the Board of Abatement will consider abatement requests.

**Authority:** The Essex Junction Board of Abatement (BoA) is a quasi-judicial board consisting of the City's fifteen Justices of the Peace, five City Council members, and the City Clerk. The BoA is authorized under 24 V.S.A. §§ 1533-1537 to conduct hearings on requests for abatement of (in whole or in part) taxes, water charges, sewer charges, interest or collection fees, or any other municipal charges or fees for utilities or services (other than those arising out of a corrected classification of homestead or nonhomestead property). 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. Per 24 V.S.A. §1535(a), the BoA may issue an abatement for the following:

1. Taxes or charges of persons who have died insolvent;
2. Taxes or charges of persons who have moved from the State;
3. Taxes or charges of persons who are unable to pay their taxes or charges, interest, and collection fees;
4. Taxes in which there is a clear or obvious error or a mistake of the assessor;
5. Taxes or charges upon real or personal property lost or destroyed during the tax year;
6. For the veteran's exemption under 32 V.S.A. §3802(11) when the eligible person failed to file a claim in time, so long as the exemption application is filed before October 1, and so

long as the failure to file was due to the claimant's sickness or disability or other good cause as determined by the BoA; but that exemption amount shall be reduced by twenty percent of the total exemption for each month or portion of a month the claim is filed late;

7. Taxes or charges upon a mobile home moved from the City 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.
8. Sewer, water, utility, or service charges caused by circumstances that were difficult to foresee or outside of the person's control.

**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.

**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.

**Quorum:** A majority of the members of the Board of Abatement must be present in order to hold an abatement hearing. A concurrence of a majority of those present at the hearing is required to grant an abatement.<sup>1</sup>

**Procedure:** Abatement hearings shall be conducted in the following sequence:

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<sup>1</sup> If the assessor testifies in a hearing the assessor may not sit as member of the board.

1. **Location:** All Abatement meetings will be held at City Offices unless otherwise noticed.
2. **Process:** 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.
3. **Presentations:** Each applicant requesting abatement will be afforded a 15 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.
4. **Evidence:** 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.
5. **Process:** The Chair will conduct abatement hearings in the following sequence:
  - a. Open the hearing, stating the name of the applicant, property location, and parcel ID number.
  - b. 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?*"
  - c. Request Board members to disclose any conflict of interest that exist and/or ex parte communication that has taken place.<sup>2</sup>

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<sup>2</sup> 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.

- d. Ask the applicant 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 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. §1535(a)(1)-(9).
- f. Allow the applicant to present evidence supporting the abatement request to the Board.
- g. The Board may ask questions of the applicant about the basis for the request.
- h. Close the hearing and explain that the Board will enter deliberative session and will issue a written decision within 30 days of the hearing.

**Amendment.** These rules may be amended by two-thirds vote of the Board of Abatement.

These Rules of Procedure were adopted by the City of Essex Junction Board of Abatement at a meeting held June 4, 2024.