

**NOTICE OF HEARING OF THE BOARD FOR THE ABATEMENT OF TAXES**

Pursuant to the provisions of 24 V.S.A. §1534\*, notice is hereby given that the Board for the Abatement of Taxes within and for the town of Barnet, Vermont will on the 13<sup>th</sup> day of December 2018, at 6:30 in the evening, meet at the Town Clerk’s Office in said town to hear the testimony of persons requesting abatement of property taxes pursuant to the provisions 24 V.S.A. §1535\*\*. Hearings will be had as scheduled with requestors, per the below schedule.

Board of Abatement

by \_\_\_\_\_ Date: December 7, 2018  
Benjamin P. Heisholt, Clerk

Copy: Three Public Places  
Board Members  
Town Agent  
Chairperson, Board of Listers  
All Requestors

<u>Requestor</u>	<u>Appointed Time</u>	<u>Date</u>
Choate, Paul M & Elvira E Trust	6:30 p.m.	December 13, 2018
Catanzaro, Marion	7:00 p.m.	December 13, 2018

\*24 V.S.A. §1534 states: Meetings of such board shall be notified like meetings of the board of civil authority, except that at least one of the listers shall have personal notice of such meetings.

\*\*24 V.S.A. §1535 states: (a) The board may abate in whole or part taxes, interest, or collection fees, other than those arising out of a corrected classification of homestead or nonresidential property, accruing to the town in the following cases:(1) taxes of persons who have died insolvent; (2) taxes of persons who have removed from the state; (3) taxes of persons who are unable to pay their taxes, interest, and collection fees; (4) taxes in which there is manifest error or a mistake of the listers; (5) taxes upon real or personal property lost or destroyed during the tax year; (6) 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. (7), (8) [Repealed.] (9) 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.(b) The board's abatement of an amount of tax shall automatically abate any uncollected interest and fees relating to that amount. (c) The board shall, in any case in which it abates taxes, interest, or collection fees accruing to the town, or denies an application for abatement, state in detail in writing the reasons for its decision. (d) The board may order that any abatement as to an amount or amounts already paid be in the form of a refund or in the form of a credit against the tax for the next ensuing tax year, and for succeeding tax years if required to use up the amount of the credit. Whenever a municipality votes to collect interest on overdue taxes pursuant to 32 V.S.A. § 5136, interest in a like amount shall be paid by the municipality to any person for whom an abatement has been ordered. Interest on taxes paid and subsequently abated shall accrue from the date payment was due or made, whichever is later. However, abatements issued pursuant to subdivision (a)(5) of this section need not include the payment of interest. When a refund has been ordered, the board shall draw an order on the town treasurer for such payment.