



Memorandum

TO: Board of Abatement/Board of Civil Authority
FROM: Sharon Lucia, Town Clerk
DATE: October 27, 2021
RE: Tax Abatement Meeting

On Tuesday, November 2, 2021 we will convene a tax abatement meeting starting at 3:00 pm at the Town Clerk's office.

The meeting will be to review the tax abatement requests filed by:

1. Jacalyn A. Aube at 140 Morgan Horse Lane
2. Lindsay and Michael Kittell, 326 River Road

Please review the attached letters regarding the requests for abatement.

Included is a copy of the reasons that the Board has the authority to abate taxes as stated in 24 V.S.A §1535(a).

For those of you who are new or need a copy of the "About Abatement" document produced by the Secretary of State, please contact me at 453-2410 x5 or email me at clerk@bristolvt.org and I'd be happy to print one or email one to you.

Thank you.

Title 24: Municipal and County Government

24 V.S.A. § 1535. Abatement

(a) provides that “The board may abate in whole or 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 nonhomestead property, accruing to the town in the following cases:

- (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 manifest error or a mistake of the listers;
- (5) taxes or charges 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- (7), (8) Repealed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.