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H.820

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Introduced by Representatives Goodwin of Weston, Canfield of Fair Haven,

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Juskiewicz of Cambridge, Mitchell of Fairfax, and Strong of

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Albany

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Referred to Committee on

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Date:

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Subject: Taxation; abatement; boards of abatement; penalties

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Statement of purpose of bill as introduced: This bill proposes to allow boards

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of abatement to abate tax penalties.

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An act relating to the power of boards of abatement to abate tax penalties

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It is hereby enacted by the General Assembly of the State of Vermont:

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Sec. 1. 24 V.S.A. § 1535 is amended to read:

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§ 1535. ABATEMENT

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(a) The board may abate in whole or part taxes, interest, penalties, or

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collection fees, other than those arising out of a corrected classification of

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homestead or nonresidential property, accruing to the town in the following

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cases:

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(1) taxes of persons who have died insolvent;

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(2) taxes of persons who have removed from the State;

1 (3) taxes of persons who are unable to pay their taxes, interest, and
2 collection fees;

3 (4) taxes in which there is manifest error or a mistake of the listers;

4 (5) taxes upon real or personal property lost or destroyed during the
5 tax year;

6 (6) the exemption amount available under 32 V.S.A. § 3802(11) to
7 persons otherwise eligible for exemption who file a claim on or after May 1
8 but before October 1 due to the claimant's sickness or disability or other good
9 cause as determined by the board of abatement; but that exemption amount
10 shall be reduced by 20 percent of the total exemption for each month or portion
11 of a month the claim is late filed;

12 (7), (8) [Repealed.]

13 (9) taxes upon a mobile home moved from the town during the tax year
14 as a result of a change in use of the mobile home park land or parts thereof, or
15 closure of the mobile home park in which the mobile home was sited, pursuant
16 to 10 V.S.A. § 6237.

17 * * *

18 (c) The board shall, in any case in which it abates taxes, interest, penalties,
19 or collection fees accruing to the town, or denies an application for abatement,
20 state in detail in writing the reasons for its decision.

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1 Sec. 2. EFFECTIVE DATE

2 This act shall take effect on July 1, 2014 and apply to decisions made by a
3 board of abatement after that date.