

Board of Abatement
Rules of Procedure
Panton, VT

- A. **Purpose.** The Board of Abatement of the Town of _____Panton_____ is authorized under 24 V.S.A. §§ 1533-1537 to conduct hearings on requests for abatement of real and personal property taxes. 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.
- B. **Application.** These rules of procedure will apply to all abatement hearings conducted by the Town of _____Panton_____ Board of Abatement. A copy of these rules will be provided to each taxpayer requesting abatement.
- C. **Procedure.** A majority of the members of the Board of Abatement must be present in order to hold a hearing. In the alternative, a hearing may be held if the town treasurer, a majority of the listers, and a majority of the selectpersons are present. A concurrence of a majority of those present at the hearing is required to grant an abatement.
1. The chair of the Board will preside over each abatement hearing. The chair will rule on all questions or order and procedure. The chair may make motions and may vote on all questions before the Board. If the chair is absent, a chair *pro tem*, elected by the Board, will preside. All hearings will be audio recorded.
 2. Each taxpayer requesting abatement will be afforded a 20 minute hearing. If a taxpayer does not appear, the Board's decision will be based upon any information submitted by the taxpayer (e.g. with his/her abatement hearing request form, if the town uses such a form).
 3. 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.
 4. The chair will conduct abatement hearings in the following sequence:
 - a. Open the hearing, stating the name of the taxpayer, property location and parcel ID number.
 - b. Ask the taxpayer 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 and/or *ex parte* communication.
 - d. Ask the taxpayer if he has received a copy of the Board's rules of procedure and whether he has any questions about how the hearing will proceed.
 - e. Ask the taxpayer 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 taxpayer to present verbal and documentary evidence supporting the abatement request to the Board.
 - g. Invite questions from the Board.
 - h. Close the hearing and explain that the Board will enter deliberative session and will issue a written decision within 30 days.
- D. **Amendment.** These rules may be amended by [two-thirds/majority] vote of the Board of Abatement.

Adopted by the Town of _____Panton_____ Board of Abatement at its organizational meeting held
____10/7_____, 2014.

Chair, Board of Abatement