

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Government Operations and Military Affairs to which
3 was referred House Bill No. 641 entitled “An act relating to authorizing boards
4 of abatement to hear like cases as a class” respectfully reports that it has
5 considered the same and recommends that the bill be amended by striking out
6 all after the enacting clause and inserting in lieu thereof the following:

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

8 § 1535. ABATEMENT

9 (a) The board may abate in whole or part taxes, water charges, sewer
10 charges, interest, or collection fees, or any combination of those, other than
11 those arising out of a corrected classification of homestead or nonhomestead
12 property, accruing to the town in the following cases:

13 * * *

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

18 (10) de minimis amounts of taxes for purposes of reconciling municipal
19 accounts according to generally accepted accounting practices.

20 * * *

1 (e)(1) The board may hear a group of similar requests for abatement as a
2 class, provided that:

3 (A) the requests shall arise from the same cause or event;

4 (B) the requests relate to the bases for abatement in subdivision
5 (a)(4), (5), or (9) of this section;

6 (C) the board shall group requests based on property classification;

7 (D) the board shall provide notice to each taxpayer of the taxpayer’s
8 status as a member of the class; and

9 (E) a taxpayer shall have the right to decline the taxpayer’s status as a
10 member of the class and pursue the taxpayer’s request as a separate action
11 before the board.

12 (2) The board shall provide notice to each taxpayer at minimum 21 days
13 before the scheduled hearing for the class. The notice shall include a
14 description of the class and the board’s reasons for grouping the requests, an
15 explanation of the taxpayer’s status as a member of the class, the procedure for
16 appealing a board decision, the taxpayer’s right to decline class membership
17 and pursue a separate action, and any deadlines that the taxpayer must meet in
18 order to participate as a member of the class or pursue a separate action.

19 (3) A taxpayer shall notify the board of the taxpayer’s intent to pursue a
20 separate action, pursuant to subdivision (1)(E) of this subsection, a minimum
21 of 7 days before the board’s hearing to consider a class request.

1 (4) A board may preserve and take notice of any evidence supporting
2 the basis for abatement for a class and use that evidence for purposes of a later,
3 separate action pursued by an individual taxpayer.

4 (5) In instances where a board abates in part taxes, charges, interest, or
5 collection fees for a class, the board shall not render a decision that results in
6 disproportionate rates of abatement for taxpayers within the class.

7 Sec. 2. EFFECTIVE DATE

8 This act shall take effect on passage.

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13 (Committee vote: _____)

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Representative _____

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FOR THE COMMITTEE