

1 H.19

2 Introduced by Representatives Arrison of Weathersfield and Morris of

3 Springfield

4 Referred to Committee on

5 Date:

6 Subject: Municipal government; finances; accounts and audits; abatement; de

7 minimis amounts of taxes owed

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

9 municipal boards of abatement to abate de minimis amounts of taxes when

10 necessary to reconcile municipal accounts.

11 An act relating to abating de minimis amounts of taxes owed for purposes
12 of balancing municipal accounts

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

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

15 § 1535. ABATEMENT

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

20 * * *

