

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 (10) de minimis amounts of taxes for purposes of reconciling municipal
15 accounts according to generally accepted accounting principles.

16 * * *

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

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

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

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

2 (D) the board shall provide notice to each taxpayer of the taxpayer's
3 status as a member of the class; and

4 (E) a taxpayer shall have the right to decline the taxpayer's status as a
5 member of the class and pursue the taxpayer's request as a separate action
6 before the board.

7 (2) The board shall provide notice to each taxpayer at minimum (x) days
8 before the scheduled hearing for the class. The notice shall include an
9 explanation of the taxpayer's status as a member of the class, the procedure for
10 appealing a board decision, the taxpayer's right to decline class membership
11 and pursue a separate action, and any deadlines that the taxpayer must meet in
12 order to participate as a member of the class or pursue a separate action.

13 (3) A taxpayer shall notify the board of the taxpayer's intent to pursue a
14 separate action, pursuant to subdivision (1)(E) of this subsection, a minimum
15 of (x) days before the board's hearing to consider a class request.

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

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

1 Sec. 2. EFFECTIVE DATE

2 This act shall take effect on passage.

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7 (Committee vote: _____)

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Representative _____

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FOR THE COMMITTEE