

Town of Westfield Board of Abatement Rules of Procedure

The Board of Abatement is comprised of the Board of Civil Authority (Selectboard members, Justice of the Peace members and Town Clerk) as well as the Town Treasurer and the Listers.

1. **Purpose.** The Board of Abatement of the Town of Westfield 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.
2. **Application of Rules.** These rules of procedure will apply to all abatement hearings conducted by the Town of Westfield Board of Abatement. A copy of these rules will be provided to each taxpayer requesting abatement.
3. **Notice.** Pursuant to 24 V.S.A. §§ 801 and 1534, written notice for a hearing must be given to the taxpayer applying for abatement and to each member of the board and notice must be posted in two or more public places in town at least five days before the hearing. In addition, at least one of the listers must have personal notice of the hearing.
 - a. Pursuant to 24 V.S.A. §1535(e)(2), notice to each taxpayer of a class at minimum 21 days before the scheduled hearing for the class. The notice must include:
 - i. A description of the class and the boards reasons for grouping the requests;
 - ii. An explanation of the taxpayers status as a member of the class;
 - iii. The procedure for appealing the boards decision;
 - iv. The taxpayers right to decline class membership and pursue a separate action; and
 - v. Any deadlines that the taxpayer must meet in order to participate as a member of the class or pursue a separate action.
4. **Quorum.** Pursuant to 24 V.S.A. §1535, a majority of the members of the Board of Abatement must be present in order to hold an abatement 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. If the listers testify in a hearing, they may not sit as members of the board.
5. **Procedure.** Abatement hearings shall be conducted in the following sequence:
 - a. 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 Vice Chair, elected by the Board, will preside.
 - b. All hearings (except site inspections, if conducted) will be recorded (audio or video). A copy of the recording must be posted in a designated electronic location for a minimum of 30 days following the posting of the minutes of the hearing.
 - c. 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 with his/her abatement hearing request form.
 - d. 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.
 - e. The Chair will conduct abatement hearings in the following sequence:

- i. Open the hearing, stating the name of the taxpayer, property location and parcel ID number.
- ii. 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?*
- iii. Request Board members to disclose any conflict of interest and/or *ex parte* communication that has taken place.
- iv. Ask the taxpayer if they have received a copy of the Board's rules of procedure and whether they have any questions about how the hearing will proceed.
- v. 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)(1-10).
- vi. Allow the taxpayer to present verbal and documentary evidence supporting the abatement request to the Board.
- vii. Invite questions from the Board.
- viii. Close the hearing and explain that the Board will enter deliberative session and will issue a written decision within 30 days of the hearing.

6. Amendment. These rules may be amended by [two-thirds/majority] vote of the Board of Abatement.

Adopted by the Town of Westfield Board of Abatement at its organizational meeting held November 18th, 2025


Chair, Board of Abatement