

# AGENDA

**Board of Abatement  
Town of Halifax  
Wednesday, February 9, 2022 at 6:00 pm**

## CALL TO ORDER

PURPOSE OF MEETING – Tax abatement of Penalty and Interest charged against the Estate of Martha Macallister

## ELECT CHAIRMAN

## INTRODUCTION

Abatement is the statutory process for relieving taxpayers from the burden of property taxes, penalty or interest when the law authorizes abatement and when the board, in its discretion, agrees that the request is reasonable and proper. The board may only abate taxes for reasons that fall under title 24 VSA 1535. All evidence must be received in the hearing. The decision will be in writing. After the evidence is heard, the board will meet in a closed session to deliberate and decide whether to grant the abatement. Decisions of the Board are final.

## BRIEF EXPLANATION OF QUASI-JUDICIAL HEARING

The Board of Abatement is a Quasi-Judicial Board. Quasi-judicial hearings are meetings in which a hearing body seeks to determine facts about a particular issue and exercises discretion to draw conclusions, applying the standards of an ordinance to the issue.

## CONFLICTS OF INTEREST

The prohibitions found in law on acting with a conflict of interest will apply. Does any member present have a conflict of interest?

## SWEAR IN THE BCA

## SWEAR IN APPELLANT (WITNESSES)

## APPELLANT'S TESTIMONY and QUESTIONS FROM THE BOARD

## DECISION OF BCA

- Must state in detail the reasons for its decision.
- The board's abatement of an amount of tax shall automatically abate any uncollected interest and fees relating to that amount.
- Taxes already paid that are abated can be in the form of a refund or a credit against the tax for the next ensuing year.

## OTHER BUSINESS

## ADJOURNMENT