

Tax Abatement Request to the Board of Abatement  
TOWN OF MANCHESTER, VERMONT

Please deliver or mail all forms, documentation and requests to Anita L. Sheldon, Manchester  
Town Clerk PO Box 830 Manchester Center, Vermont 05255.

**NOTICE TO APPLICANTS:**

**\* The filing of this application does not prevent or defer the collection of your property tax. To avoid imposition of interest and penalties, the tax should be paid when due.** A decision of the Board of Abatement does not affect the tax assessment (valuation) for the property. If you disagree with the tax assessment for the property, you must file a grievance with the Town Assessor within the timeframe provided by 32 V.S.A. § 4111.

\* Following receipt of your abatement request, the Board of Abatement will notify you of the date, time, and place of your hearing. At the hearing, you will be responsible for supplying evidence to support your abatement request. If you or your representative fail to appear for the hearing, the Board's decision will be based solely on the information provided by you in this form and any accompanying documentation. The Board may choose to abate all or part of the taxes, interest, and penalties due, but is under no obligation to grant any abatement request.

**\* A copy of your property tax bill should be submitted with this form to the Town Clerk.**

\* If the applicant is other than the listed owner, please provide a copy of written authorization to sign on behalf of the listed owner.

Name of property owner on Grand List:

\_\_\_\_\_

Applicant name, if different from listed owner:

\_\_\_\_\_

Relationship of applicant to owner:

\_\_\_\_\_

New owners since April 1 of current year and purchase date:

\_\_\_\_\_

If relevant, Executor/Administrator of estate:

\_\_\_\_\_

Applicant mailing address:

\_\_\_\_\_

Applicant telephone number: (\_\_\_\_) - \_\_\_\_ - \_\_\_\_\_

Applicant email address: \_\_\_\_\_@\_\_\_\_\_

Location of property: \_\_\_\_\_

Parcel ID (SPAN) number: \_\_\_\_\_

Property Type:  Residential  Commercial  Agricultural  Forest Land

Assessed Value: \$\_\_\_\_\_

This application for abatement falls under the following statutory criteria (please check one):

Taxes or charges of persons who have died insolvent. 24 V.S.A. § 1535(a)(l)

- Taxes or charges of persons who have moved from the State. 24 V.S.A. § 1535(a)(2)
- Taxes or charges of persons who are unable to pay their taxes, or charges, interest, and collection fees. 24 V.S.A. § 1535(a)(3)
  
- Taxes in which there is a manifest error or a mistake of the listers. 24 V.S.A. § 1535(a)(4)
  
- Taxes or charges upon real or personal property lost or destroyed during the tax year. 24 V.S.A. § 1535(a)(5)
  
- The exemption amount available under 32 V.S.A. § 3802(11) to persons otherwise eligible for exemption who file a claim on or after May 1 but before October 1 due to the claimant's sickness or disability or other good cause as determined by the board of abatement; but that exemption amount shall be reduced by 20 percent of the total exemption for each month or portion of a month the claim is late filed. 24 V.S.A. § 1535(a)(6)
  
- Taxes or charges upon a mobile home moved from the town during the tax year as a result of a change in use of the mobile home park land or parts thereof, or closure of the mobile home park in which the mobile home was sited, pursuant to 10 V.S.A. § 6237.

Provide a brief description of the basis for the abatement request. Please attach a separate sheet if necessary:

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## Income, Expense, Resource and Asset Statement

*Complete this section ONLY if criteria #4 (financially unable to pay) is chosen.*

### INSTRUCTIONS

For **“Household Income,”** list the average monthly income. To calculate, take the total annual amount (beginning on the date of the request, going back 12 months) for *all members of the applicant’s household*, and divide by 12.

For **“Resources & Assets,”** list the current value(s) as of the date of the application for all members of the applicant’s household. Do not average over the past 12 months.

For **“Household Expenses”** that occur once a year (or less frequently), simply divide the total annual expense by 12.

***Please Note: The purpose of this statement is to provide the Town of Manchester Board of Abatement (BOA) with a snapshot of the abatement applicant’s current financial position in order to properly and fairly evaluate those applications for abatement based upon criteria #4, “financially unable to pay.” By completing this section with your request, the applicant / agent acknowledges having taken the oath on the request form.***

### Monthly Household Income

Salary/Wages/Bonuses:	\$ _____
Self-Employment:	\$ _____
Social Security, SSDI or SSI:	\$ _____
Rental Income:	\$ _____
Unemployment Compensation:	\$ _____
Disability Comp. (Including VA):	\$ _____
Workers Compensation:	\$ _____
Annuities and/or Pensions:	\$ _____
Alimony / Child Support Received:	\$ _____
Other (Retirement, Military, etc.):	\$ _____
<i>(Please Provide Explanation)</i>	
<b>Total Average Monthly Income:</b>	<b>\$ _____</b>

### Resources & Assets as of application date

Checking Account(s):	\$ _____
Savings Account(s):	\$ _____
<i>(Regular, Education, X-Mas Club, etc.)</i>	
Stocks, Bonds and / or CDs:	\$ _____
Cash on Hand:	\$ _____
IRA’s, 401k’s, SEP / SIMPLE, etc.:	\$ _____
If Other - Please explain:	\$ _____

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Current Total Resources and Assets: \$ \_\_\_\_\_

**Monthly Household Expenses**

- Housing (Rent, Mortgage): \$ \_\_\_\_\_
- Property Taxes: \$ \_\_\_\_\_
- Utilities (Elec., Water, Sewer, etc.): \$ \_\_\_\_\_
- Heating (Oil, Propane, Wood, etc.): \$ \_\_\_\_\_
- Telephone (Including Cell): \$ \_\_\_\_\_
- Cable/Dish/Internet: \$ \_\_\_\_\_
- HO or Renters Insurance: \$ \_\_\_\_\_
- Food (Excluding Food Stamps): \$ \_\_\_\_\_
- Alimony / Child Support (Paid): \$ \_\_\_\_\_
- Transportation (Auto & Public): \$ \_\_\_\_\_
- Other Insurance (Car, Life, Etc.): \$ \_\_\_\_\_
- Medical (Including Ins. Premiums): \$ \_\_\_\_\_
- Entertainment (Dining, gifts, etc.): \$ \_\_\_\_\_
- Alcohol / Tobacco Products: \$ \_\_\_\_\_
- Other Debts (cc's, loans, etc.): \$ \_\_\_\_\_
- You may attach separate itemization, if necessary*
- Misc. (Clothing, Pet Care, etc.): \$ \_\_\_\_\_
- If Other - Please Explain: \$ \_\_\_\_\_

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**Total Average Monthly Expenses: \$ \_\_\_\_\_**

**Please use the following section for additional information or comments:**

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**Signature of Applicant:** \_\_\_\_\_ **Date:**

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*Date received by Town Clerk:* \_\_\_\_\_

*Date of hearing:* \_\_\_\_\_