

1 H.641

2 Introduced by Representatives Anthony of Barre City and Williams of Barre

3 City

4 Referred to Committee on

5 Date:

6 Subject: Municipal government; finances; accounts and audits; taxes;

7 abatement; authority to hear claims as a class

8 Statement of purpose of bill as introduced: This bill proposes to authorize
9 boards of abatement to hear like cases, which arise from the same cause or
10 event, as a class.

11 An act relating to authorizing boards of abatement to hear like cases as a
12 class

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 * * *

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 board shall group requests based on property classification;

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

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

6 (2) A taxpayer shall notify the board of the taxpayer's intent to pursue a
7 separate action, pursuant to subdivision (1)(D) of this subsection, a minimum
8 of 14 days before the board's hearing to consider a class request.

9 Sec. 2. EFFECTIVE DATE

10 This act shall take effect on passage.