



TOWN OF CALAIS

3120 Pekin Brook Road
East Calais, Vermont 05650
802-456-8720

NOTICE OF DECISION For MARTHA LEVIN Town of Calais Board of Abatement

On Thursday, November 8, 2018, an application for tax abatement was submitted to the Town Clerk by Martha Levin regarding property located at: 675 Long Meadow Hill in Calais, Vermont, bearing a Parcel ID #430675 and (SPAN) Number of: 120-037-10518. The Property is: Residential Commercial Agricultural Forest Land And has an Assessed Value of \$247,300.

The abatement request was pursuant to the following category:

- Taxes of persons who have died insolvent. 24 V.S.A. § 1535(a)(1).
- Taxes of persons who have removed from the state. 24 V.S.A. § 1535(a)(2).
- Taxes of persons who are unable to pay their taxes, interest, and collection fees. 24 V.S.A. § 1535(a)(3).
- Taxes in which there is manifest error. 24 V.S.A. § 1535(a)(4).
- Taxes in which there is a mistake of the listers. 24 V.S.A. § 1535(a)(4).
- Taxes upon real or personal property lost or destroyed during the tax year. 24 V.S.A. § 1535(a)(5).
- The exemption amount available to certain veterans and their family members 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 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. 24 V.S.A. § 1535(a)(9).

The Board of Abatement held a hearing on the application on: Monday, December 3, 2018 at 6 pm at the Calais Town Office.

The following members of the Board of Abatement that were present at the hearings were:

Denise Wheeler (Selectboard Chair); Clif Emmons (Selectboard Member); Scott Bassage (JP); Dillon Burns (JP); Nel Emlen (JP); Charlotte Hannah Bassage (JP); Kristina Bielenberg (JP); Judy Robert (Town Clerk); Sandra Ferver (Town Treasurer/Delinquent Tax Collector); John McCullough (Lister); Jan Ohlsson (Lister) and Wilson Hughes (Lister).

Others attending: Katie Lane-Karnas, Recording Secretary; Reed Cherington; Jerome Lipani (ORCA).

The person appearing for the Applicant was:

The Board's Findings of Fact were as follows:

Martha Levin filed her abatement request under statutory criteria *24 VSA Sec. 1535(a)(4) Taxes in which there is a manifest error or a mistake of the listers*. Ms. Levin requested and was granted abatement for the same issue in 2016 because her house burned down in April 2016. Ms. Levin explained that she believes a clerical error was made by the Listers for 2017.

The Applicant's request for abatement was:

Denied

Granted in a total amount of \$3,852.62

This total consists of \$3,833.45 in taxes, \$19.17 in interest, \$0.00 in penalty.

This is an abatement of an amount or amounts already paid, and therefore, the board orders that this abatement of an amount or amounts already paid shall be in the form of: **a credit against the tax for the next ensuing tax year, and for succeeding tax years if required to use up the amount of the credit; or** **a refund.**

The Board's reasoning is as follows:

Jan Ohlsson, Lister, stated that in April 2016 the Levin's house burned down. In August 2016, the BOA abated their taxes accordingly. The Listers believed they had taken the house off the Grand List, but do to an error, they had not. As a result, Martha Levin paid the full tax amount in 2017. The Listers have since corrected the error and updated the Lister card which was reviewed by the BOA at the meeting. The Listers recommended that BOA abate the overpayment. The Treasurer confirmed that Ms. Levin's 2017 taxes have been paid in full. The BOA voted unanimously to abate Ms. Levin's 2017 taxes in the amount of \$3,852.62 and that the Treasurer issue a town check in that amount as soon as possible.

I hereby certify that this is a true record of the action taken by the Board of Abatement.

Denise Wheeler

Dated: December 14, 2018

Denise Wheeler, Chair, Board of Abatement

A decision of the Board of Abatement may be appealed to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedure.

A decision of the board of abatement does not affect the tax assessment for the property.

A copy of this decision shall be recorded in the office of the town clerk and a certified copy shall be forwarded forthwith to the collector of taxes and the town treasurer. 24 V.S.A. § 1536.