

**NOTICE OF ABATEMENT DECISION
TOWN OF CALAIS**

Name, Property Owner on Grand List: Rebecca A Downer, Kenneth A Downer

Name, Applicant: Rebecca Downer

Relationship of Applicant to Listed Owner (if other than Listed Owner): -

Mailing Address: 5047 Vermont Route 14, East Calais, 05650

Telephone: 802-279-4772

Email: bairdbd@yahoo.com

Location of Property: 5047 Vermont Route 14, East Calais, 05650

Parcel ID (SPAN) Number: 120-037-10761

Property Type Residential Commercial Agricultural Forest Land Assessed Value:
\$269,700

Date of Hearing: February 12, 2024, continued to March 25, 2024

Board of Abatement members present: Janet Ancel (Chair), Michael Loignon (Vice Chair), John McCullough, Barbara Butler, Anne Winchester, Jamie Moorby, Anne Toolan, Teegan Dykeman-Brown, Dillon Burns, Steve Sweeney, Scott Bassage, Jordan Keyes, Wilson Hughes, Sandra Ferver, Tina Bielenberg, Charlotte Hanna, Donny Mucherino

Persons appearing for the Applicant: Applicant attended over Zoom

Abatement request 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 or 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).
- 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 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).

Abatement Denied X Granted Amount: \$ 4,198.68

Findings of Fact:

Rebecca Downer applied for abatement of \$4198.68 (3988.72 taxes, 119.96 penalty, 80 interest) on December 12, 2023. A hearing was held on February 12, 2024, which Rebecca attended by Zoom. A second hearing was held on March 25, 2023, which Rebecca chose not to attend. In the time period between the hearings, she was asked for and submitted some additional information in email form.

The basis for the abatement request was originally "Taxes of persons who have died insolvent" (24 VSA s. 1535(a)(1), but this was changed to "Taxes of persons who are unable to pay their taxes, intern, and collection fees." 24 VSA s. 1535(a)(3) which more closely fit the basis for the request.

Rebecca's husband, Kenneth Downer, 56, died after a short illness on November 25, 2023. Both she and her husband were on Social Security Disability and, according to her statement, have had trouble making ends meet. With the death of her husband, which the Board found to be an extraordinary circumstance, Rebecca states she is no longer able to pay her monthly expenses and stay up to date on her property taxes. She is worried that she might lose her home.

Her income consists of her monthly Social Security Disability payments, as well as assistance with prescriptions, LIHEAP and Food stamps.

Rebecca's home is valued at \$269,700 and it is located at 5047 VT Route 14. She is also paying on a mortgage.

According to Tax Collector Sandra Ferver, Rebecca and her husband have been on payment plans for their property taxes in the past and while they have clearly struggled, they have always complied with the terms of these plans.

Rebecca indicates that she is trying to find employment through the Ticket to Work program, designed for people who are on SSDI. She has also approached Capstone for assistance and has offered to enter into a payment plan at the much reduced amount of \$25/month. She has applied for the Property Tax Credit in the past and will do so again. She states that her goal is to become an "upstanding citizen of this community again."

After deliberating in closed session, the Board decided to abate the full amount of Rebecca Downer's taxes in the amount of \$4198.68.

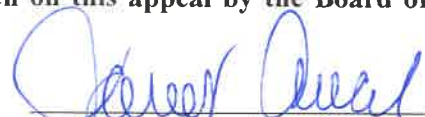
Reasons for the Board's Decision:

The Board recognizes that this is a substantial abatement request and should be supported by a finding of extraordinary circumstances not likely to be repeated.

The loss of her husband after a short illness and at a relatively young age is an extraordinary circumstance justifying relief under 24 VSA s. 1535(a)(3). Although Rebecca and her husband have had longstanding financial challenges, they have always complied with their payment plans and it's clear that Rebecca takes her responsibility for paying taxes seriously and will take advantage of assistance such as the Property Tax Credit to help her do that.

The Board considers this to be an appropriate one-time abatement to allow her to get back on her feet. She is encouraged to work with the Town Treasurer to pay future property taxes on installment so that she is less likely to get behind again. Rebecca did her best to provide requested information, and although some members of the Board would have postponed the decision in order for the Board to make more specific requests for information and to give Rebecca time to comply, the Board eventually decided that additional information wouldn't change the finding that she is unable to pay as a result of an extraordinary circumstance and voted to abate the full amount requested.

Certificate: I hereby certify that this is a true record of the action taken on this appeal by the Board of Abatement of the town/city.


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.