

## CALAIS BOARD OF ABATEMENT NOTICE OF DECISION

---

On February 7, 2024 an application for tax abatement was submitted to the Municipal Clerk by Craig L. Line regarding property located at: 287 Old West Church Road, Calais, Vermont bearing a Parcel ID # 450287, SPAN # 120-037-10525.

**Property Type:**     Residential     Commercial     Agricultural     Forest Land

**Assessed Property Value:** \$475,800.

**Abatement Request Pursuant to (Category):**

- Taxes or charges of persons who have died insolvent. 24 V.S.A. § 1535(a)(1).
- Taxes or charges of persons who have removed from the state. 24 V.S.A. § 1535(a)(2).
- Taxes or charges of persons who are unable to pay their taxes, charges, interest, and / or collection fees. 24 V.S.A. § 1535(a)(3).
- Taxes or charges in which there is manifest error. 24 V.S.A. § 1535(a)(4).
- Taxes or charges in which there is 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 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 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. 24 V.S.A. § 1535(a)(9).

**Hearing Dates: February 12, 2024, March 25, 2024 and April 8, 2024**

**Board Members Present:** In Person: Anne Winchester, Anne Toolan, Jordan Keyes, Jamie Moorby, John McCullough, Steve Sweeney, Charlotte Hanna Bassage, Scott Bassage, Kari

Bradley and Barbara Butler, Zoom Attendance: Michael Loignon, Donny Mucherino and Wilson Hughes.

**Appearing for the Applicant:** Craig L. Line on February 12, 2024. The Applicant did not appear at the March 25, 2024 and April 8, 2024 hearing dates.

**Findings of Fact:** 1) Craig L. Line, (The Applicant) failed to provide financial information requested by the Board, despite two continuances of the hearing.

Applicant's request for abatement was:

**Denied by the Board.**

**Granted by the Board in a total amount of \$\_\_\_\_\_.** This total consists of \$\_\_\_\_\_ in taxes, \$\_\_\_\_\_ in water charges, \$\_\_\_\_\_ in sewer charges, \$\_\_\_\_\_ in interest, \$\_\_\_\_\_ 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:

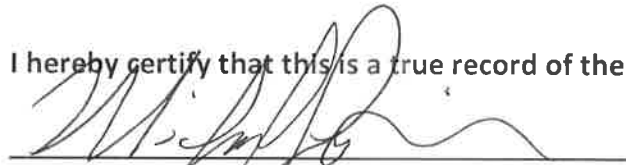
a credit against the tax or charge for the next ensuing tax year or billing cycle and for succeeding tax years or billing cycles if required to use up the amount of the credit

a refund.

**The Board's reasoning is as follows:** The Board of Abatement requested information that would back up the Applicant's hardship claim. The Applicant failed to provide the requested information to the Board of Abatement.

**Signature:**

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



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 pursuant to 24 V.S.A. § 1536.**