



## TOWN OF CALAIS

3120 Pekin Brook Road  
East Calais, VT 05650  
www.calaisvermont.gov

### NOTICE OF ABATEMENT DECISION

#### TOWN OF CALAIS

Name, Property Owner on Grand List: Craig Line

Name, Applicant: same

Relationship of Applicant to Listed Owner (if other than Listed Owner): N/A

Mailing Address: PO Box 135, Calais, VT 05648

Telephone: (802) 229-5621

Email: craig.cbl.line@gmail.com

Location of Property: 287 Old West Church Rd

Parcel ID (SPAN) Number: 450287

Property Type ☒ Residential ☐ Commercial ☐ Agricultural ☐ Forest Land Assessed Value: \$475,800

Date of Hearing: July 22, 2024; Continued to July 29, 2024.

Board of Abatement members present: Janet Ancel\*, Scott Bassage, Kristina Bielenberg, Barbara Butler, Bill Davis, Teegan Dykeman-Brown, Charlotte Hanna, Wilson Hughes, John McCullough, Christy Mihaly, Jamie Moorby, Anne Winchester

\*Janet recused herself from serving as chair throughout the hearing and deliberations and from voting.

Persons appearing for the Applicant: Craig Line

Abatement request category:

- ☐ Taxes of persons who have died insolvent. 24 V.S.A. § 1535(a)(1).
- ☐ Taxes of persons who have moved 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   X   Denied        Granted

Amount: \$4,063.10

#### Findings of Fact

*Assets:* Owns his house in full; no mortgage. Has two cars, one of which he's preparing to sell.

He has some savings, approximately \$1,900. He has an inventory of maple syrup valued at appx. \$10,000, which he is selling at local stores and directly to individuals.

*Liabilities:* His monthly expenses are approximately \$1,000 more than his income. He has over \$35,000 in credit card debt.

*Other findings:* He has not filled out his homestead declaration for tax purposes for two years, which would have significantly lowered his property tax.

He did not file paperwork for an extension of his Current Use Value, which also would have lowered his property taxes.

He has not responded to repeated requests from the Delinquent Tax Collector to meet, or to set up a payment plan.

He has not sought assistance in filling out his tax forms or Current Use forms.

He did not submit the Calais Financial Disclosure form, which is strongly recommended. He did provide oral testimony about his finances.

*Mitigating Factors:* The applicant has had serious health problems which have significantly affected his ability to attend to daily tasks, including pursuing his sugaring operation for income. Those health issues persist.

### **Reasons for the Board's Decision**

The board acknowledges and is genuinely sympathetic to Craig's serious health issues, including Lyme Disease, shoulder surgery, ankle surgery, heart surgery and Type 2 Diabetes. The board recognizes that many of these can be chronic and debilitating for an individual, but Craig has not demonstrated any effort to reach out for assistance or responded to offers of assistance. There are multiple sources of tax assistance, and the penalty for not filing is almost as large as one property tax payment (based on previous tax information). Craig has not considered a home equity line of credit toward his fully paid home, which carries no mortgage.

In addition, Craig's access to assets, particularly the value of his house, present reasonable expectations that he would draw on these.

Voting members voted unanimously to deny the application.

**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 Pro Tem, 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.**