

**NOTICE OF ABATEMENT DECISION  
TOWN OF CALAIS**

Name, Property Owner on Grand List: Stephen M. Mills

Name, Applicant: Stephen M. Mills

Relationship of Applicant to Listed Owner (if other than Listed Owner) Owner (Stephen M. Mills)

Mailing Address: 58 West County Rd.

Telephone: 1-802-417-7210      Email: smills@wcysb.org

Location of Property: 58 West County Rd.

Parcel ID (SPAN) Number: Parcel ID #050058 SPAN# 120-037-10587

Property Type  Residential     Commercial     Agricultural     Forest Land

Assessed Property Value: \$181,700.

Date of Hearings: Monday, October 26, 2020; cont'd Monday, November 9, 2020 and cont'd Monday, November 30, 2020.

Board of Abatement members present: Denise Wheeler, John Brabant, Rose Pelchuck, Clif Emmons, Judy Robert, Barbara Butler, Sandra Ferver, John McCullough, Jan Ohlsson, Wilson Hughes, Scott Bassage, Charlotte Hanna Bassage and Dillon Burns

Persons appearing for the Applicant: Stephen Mills

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).
- XX Taxes of persons who are unable to pay their taxes, interest, and collection fees. 24 V.S.A. § 535(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    XX Granted (in part)    Amount abated: \$1,409.78 (see below)\***

**Findings of Fact**

Mr. Mills requested an abatement of his 2020 Property Tax bill due to circumstances related to the COVID-19 pandemic.

March 2020 – furloughed from position at the Times Argus. Loss of \$37,600 annual income and health insurance.

Monthly cost to purchase health insurance is \$420 per month. Recent trip to ER - cost incurred \$2,000. and is unable to pay. Mr. Mills has asked CVMC for a reduction in his bill.

November 2020 – loss of health insurance because he is unable to pay the monthly premium.

Part-time job at Return House (Dept. of Corrections) in Barre earns approximately \$210/week. Due to COVID hours have been cut.

Mr. Mills incurred significant costs in Spring/Summer 2020 to replace well pump, repair septic, cut dangerous trees threatening house and replace a failed hot water tank.

Receives approximately \$300 per week in unemployment pro-rated depending on how much he earns from his part-time job.

October 23, 2020 - received official letter of position termination from the Times Argus as a result of COVID the offices remain closed. Received a check in the amount of \$809.62 for pay out of unused PTO time for 2019.

Mr. Mills has applied for Federal Mortgage Relief Options assistance but does not qualify because he hasn't missed a payment.

Mr. Mills is working with CVCOA (Cent. Vt. Council on Aging) to apply for social security and medicare benefits for which he is eligible beginning in December 2020.

**Reasons for the Board's Decision**

Mr. Mills has lived in Calais for 27 years. He has never been delinquent in payment of his property taxes.

The BOA recognizes that Mr. Mills has reached out to pursue other options for assistance with his needs.

2020 Total property taxes: \$2,711.10

On Monday, November 30, 2020, the BOA unanimously voted to abate half of Mr. Mills' 2020 property taxes \$1,355.55 taxes

13.56 interest for October and November

40.67 penalty (of 3%)

\$1,409.78 Total

Mr. Mills will contact the Delinquent Tax Collector to make a plan to pay down the remaining balance of \$1,355.55 plus interest.

**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.**

Denise Wheeler

Chair, Board of Abatement

12/1/2020

Date

**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.**