

**TOWN OF CALAIS
NOTICE OF ABATEMENT DECISION**

Name, Property Owner on Grand List: North Calais Memorial Hall Association (NCMHA)

Name, Applicant: Sandra Ferver, Delinquent Tax Collector

Relationship of Applicant to Listed Owner (if other than Listed Owner): Delinquent Tax Collector

Mailing Address: PO Box 25, E. Calais, VT 05650

Telephone: 802-456-8720 Email: treasurercalais@gmail.com

Location of Property: 20 G.A.R. Rd.

Parcel ID Number: 630020; (SPAN) Number: 120-037-11049

Property Type: Residential Commercial Agricultural Forest Land Non-profit organization

Assessed Value \$700.00

Date of Hearing: Monday, February 1, 2021

Board of Abatement members present:

Judy Robert, Town Clerk and Sandra Ferver, Town Treasurer and Delinquent Tax Collector
Selectboard - Clif Emmons, Rose Pelchuck, Sharon Winn Fannon and Denise Wheeler.

JP's - Janet Pocerobba, Dillon Burns, Barbara Butler and Michael Loignon.

Listers - Jan Ohlsson, Wilson Hughes and John McCullough

Persons appearing for the Applicant: Sandra Ferver, Delinquent Tax Collector

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).

XX 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 Request Denied **Granted** Amount of abatement: \$17.96 (tax amount \$17.20 + \$.52 penalty + \$.24 interest)

Findings of Fact:

The Listers have been seeking resolution of the \$17.96 tax bill. Lister, Jan Ohlsson, explained that when the NCMHA acquired Memorial Hall from the Stow Women’s Relief Corp it was assumed the tax exempt status would remain in the computer system. There was a transition period of six weeks that the exemption did not occur, and was corrected by the Calais Listers. All the data in the Listers computer system says there is no value taxes due, but the second system that the Treasurer uses shows the \$17.96 taxes due. In the Listers computer system everything shows NCMHA as being tax exempt and they cannot figure out why the tax system is taxing them for the amount. It could be that PVR /taxes calculated that into a tax. The Listers sought an explanation from PVR (Property Valuation and Review) and never received an answer. An error such as this has not occurred for any other non-profit organization and is an anomaly.

Reasons for the Board’s Decision: Computer system error.

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
(2/8/2021)

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.