

11/6/2020

NOTICE OF ABATEMENT DECISION
TOWN OF CALAIS

Name, Property Owner on Grand List: Joshua and Kristin Schultz (former property of Elizabeth Martel)

Name, Applicant: Joshua and Kristin Schultz

Applicant and Listed Owner are the Same

Mailing Address: 2957 Dugar Brook Rd., Calais, VT 05648

Telephone 802-223-5855 Email: joshua.schultz@vermont.gov

Location of Property: 2212 West County Rd., Calais, VT 05648

Parcel ID (SPAN) Number: SPAN # 120-037-10892 Parcel ID 052212

Property Type Residential Commercial Agricultural Forest Land Assessed Value \$382,000

Date of Hearing: Monday, October 26, 2020

Board of Abatement members present:

Selectboard Members: Denise Wheeler, John Brabant, Rose Pelchuck, Clif Emmons

Listers: Jan Ohlsson and Wilson Hughes

Sandra Ferver, Town Treasurer and Judith Fitch Roberts, Town Clerk;

Justices of the Peace: Barbara Butler, Charlotte Hanna Bassage, Scott Bassage, Dillion Burns

Persons appearing for the Applicant: Joshua and Kristin Schultz

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 Granted Amount \$773.92

Findings of Fact

Lister data filed as follows:

- The quality of the house was inaccurate and was not in keeping with other houses of like quality.
- Removed a rotting deck that Schultz's were going to demolish.
- Removed a basement garage since the area was no longer a garage but part of the overall basement.

NOTICE OF ABATEMENT DECISION
TOWN OF CALAIS
Joshua and Kristin Schultz
Page 2 of 2

- Corrected basement walls which were incorrectly listed as being concrete but are wood frame.
- Reduced quality of an outbuilding
- Lowered the land grade of the house site since there is ledge/boulder in the front yard limiting any curb appeal

Reasons for the Board's Decision/Conclusions

Based on information supplied by the Listers and the Schultz's the BOA unanimously voted to approve the Schultz's request for Abatement under the following category:

Taxes in which there is manifest error or a mistake of the listers. 24 V.S.A. § 1535(a)(4) and reduce the Schultz's 2020 taxes as follows:

Original property value \$382,000

Corrected value \$350,500

Difference of \$31,500

Municipal [Calais Town] tax rate is .7541. This amounts to \$237.54 for \$31,500.

State Education tax rate [non-homestead] is 1.7028 which amounts to \$536.38

$\$237.54 + \$536.38 = \$773.92$ (total amount of taxes abated).

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 of Calais.


Denise Wheeler, Chair
Board of Abatement


Dated

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.