

**TOWN OF CALAIS
NOTICE OF ABATEMENT DECISION**

Name, Property Owner on Grand List: H. Leighton and Jane Bottiggi Wass

Name, Applicant: Same as above

Relationship of Applicant to Listed Owner (if other than Listed Owner) _____

Mailing Address: 1255 Adamant Rd., Adamant, VT

Telephone: 802-229-1065 Email: walkingstickcrafts@gmail.com

Location of Property: Adamant

Parcel ID (SPAN) Number: 120-037-10890

Property Type: XX Residential Commercial Agricultural Forest Land

Assessed Value: \$259,600.

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 Pocarobba, Dillon Burns, Barbara Butler and Michael Loignon.

Listers - Jan Ohlsson, Wilson Hughes and John McCullough.

Others in attendance: Bill Davis

Persons appearing for the Applicant: None

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 Request: **Denied** _____ **Granted in the Amount of \$** _____

Findings of Fact:

The Wass' did not indicate on the abatement request form which statutory criteria they are requesting abatement. The Chair contacted the applicants to determine under which criteria they were requesting abatement. The Wass' declined to designate which criteria applied and therefore left it blank for the BOA to decide. The Town Attorney advised that the hearing could still be held without a designation.

The total abatement amount requested is \$118.64 (made up of the penalty of \$101.69 and interest of \$16.95).

The applicants are requesting abatement because they forgot to pay their taxes and have not missed a payment in 25 years. They wished the Town Office had contacted them with a phone call to remind them that they were late. The Treasurer noted that by the time the Office would know to call someone, their taxes would already be late and the penalty would apply. Normally, abatement is due to duress, and inability to pay; forgetting to pay does not qualify for abatement. Each member weighed in with comments which included: noting the Town Office staff posts reminders on Front Porch Forum; there are 800 taxpayers in Town making calls to individual tax payers not an option; that many of our taxpayers have circumstances (impending surgery, seniors, volunteerism, etc.) not recognized in the abatement criteria. The Board noted its appreciation to the applicants for having paid their taxes on time all these years.

Reasons for the Board's Decision:

The BOA reviewed the list of statutory criteria for which they may abate. The Town Treasurer was questioned about and reported that the final checkbox listed refers to the veteran's exemption under 32 V.S.A. § 3802(11) (for veterans missing the exemption deadline due to disability or sickness). The third box is for persons unable to pay their taxes 24 V.S.A. § 1535(a)(3). The remaining criteria were reviewed to determine if they applied.

The Board of Abatement lacks authority to approve this request under the criteria outlined in the statute, for the reasons offered by the applicant.

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, 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.