

Town of Pawlet
Board of Abatement
Proceedings & Findings
September 24, 2019

In Attendance: A quorum was achieved with 10 members present: Karen Folger (Assessor), Sue LaPorte, Chuck Weeden, John Malcolm, Ray Duquette, Julie Mach (Town Treasurer), Beth Moser Duquette, Deb Hawkins (Town Clerk), Eric Mach

Others Present: Richard Sassa, Tom Collard, (Jeremy) Zac Ward, Katrina Tyler

Richard Sassa
327 Edwards Lane West
Parcel #0078-0327

Swore In Richard Sassa

On August 17, 2019 Richard Sassa submitted an Abatement Hearing Request to the Pawlet Town Clerk for a property tax abatement. Mr. Sassa's property is located at 327 Edwards Lane and has Parcel ID 0078-0327.

Upon receiving the abatement request, the Town Clerk called a meeting of the Pawlet Board for the Abatement of Taxes on Tuesday, September 24, 2019 at 6:00 PM. On August 27, 2019, notice of the abatement hearing was mailed to Mr. Sassa and to each member of the Board of Abatement. On the same day, notice of the hearing was posted at the Town Office, the Pawlet and West Pawlet Post Offices, the Town of Pawlet website and the Town Clerk Facebook Page.

On September 24, 2019 at 6:00 PM the Pawlet Board of Abatement convened a hearing at the Town Office. In attendance were those members mentioned at the beginning of these proceedings findings. Richard Sassa appeared and presented his case to the Board.

Richard Sassa's abatement request has been made under 24 V.S.A. §1535(a)(5). Mr. Sassa stated that taxes be abated based upon real or personal property lost or destroyed during the tax year.

The Facts:

1. Richard Sassa is the owner of 327 Edwards Lane
2. The first installment of taxes have been paid on the property, September 10, 2019
3. On May 21, 2019 at approximately 10:00 PM a fire destroyed the structure that Mr. Sassa was residing in and an attached barn.
4. A Sworn Statement in Proof of Loss from Western World Insurance Group was presented confirming the fire and loss of structures
5. The amount to be considered for abatement as determined by calculation of the treasurer is \$400.93 based on #5 of the listed statutory criteria of 24 V.S.A. § (a)(5)

Based on the facts set forth above, the Board makes the following conclusions:

1. As set forth in 24 V.S.A. 1535(a)(5), taxes upon real or personal property lost or destroyed during the tax year, the Board determined that an abatement is reasonable and proper under the circumstances.
2. The Board concluded that the property in question (a barn and an attached barn) was destroyed in a fire that occurred on May 21, 2019.
3. Moreover, the Board concludes that it is reasonable and proper to abate taxes in the amount of \$400.93 which represents the portion of taxes due on the lost property for 11 out of the 12 months of that tax year
4. In coming to this conclusion, it was also decided to include the amount that had been paid by Mr. Sassa on the first installment the portion which would have included taxes due on the property that had been lost. This is included in the amount of abatement listed in #3 above.

Based upon the proceeding findings and conclusions, Richard Sassa's request for an abatement in the amount of \$400.93 is granted. The Board orders that this abatement shall be in the form of a credit against the next payment installment which is due February 10, 2019.

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.

As an added note, Julie Mach, Treasurer mentioned that taxpayers should come into the office prior to the meetings and get the information regarding how much would be asked for based on applicable tax rates.

Jeremy Ward & Katrina Tyler
13 Egg St.
0019-0013

Swore in Jeremy Ward & Katrina Tyler

On August 26, 2019 Jeremy (Zac) Ward and Katrina Tyler submitted an Abatement Hearing Request to the Pawlet Town Clerk for wastewater user fees, penalties and interest abatement. Mr. Ward & Ms. Tyler's property is located at 13 Egg St. and has Parcel ID 0019-0013.

Upon receiving the abatement request, the Town Clerk called a meeting of the Pawlet Board of Abatement on Tuesday, September 24, 2019 at 6:25 PM. On August 27, 2019, notice of the abatement hearing was mailed to Mr. Ward & Ms. Tyler and to each member of the Board of Abatement. On the same day, notice of the hearing was posted at the Town Office, the Pawlet and West Pawlet Post Offices, the Town of Pawlet website and the Town Clerk Facebook Page.

On September 24, 2019 at 6:25 PM the Pawlet Board of Abatement convened a hearing at the Town Office. In attendance were those members mentioned at the beginning of these proceedings findings. Jeremy Ward and Katrina Tyler appeared and presented their case to the Board.

Jeremy Ward's & Katrina Tyler's abatement request has been made under 24 V.S.A. §1535(a)(3)(4). Mr. Ward & Ms. Tyler stated that taxes be abated based upon (3) taxes of persons who are unable to pay their taxes, interest, and collection fees and (4) taxes in which there is a manifest error or a mistake of the listers (assessors)

The facts:

1. Mr. Tyler and Ms. Katrina are the owners of 13 Egg St.
2. Property does not nor ever had any plumbing, well, water or wastewater.
3. Mr. Ward & Ms. Tyler were not aware of the lack of hook-up when they acquired the property
4. Wastewater User Fees have not been paid for 2017-2018, 2018-2019
5. Due to recent paving on route 153, improper drainage has caused water run-off into the basement
6. Water issues have set Mr. Ward & Ms. Tyler back significantly from what their intended plans for the building were
7. It was determined that there was no lateral hook-up in the basement and that it would have to link up with the hook-up located in the fish and game building next door
8. The amount to be considered for abatement as determined by calculation of the treasurer is \$1620.95 based on #4 of the listed statutory criteria of 24 V.S.A. §(a)(4)

Based on the facts set forth above, the Board makes the following conclusions:

1. As set forth in 24 V.S.A. 1535(a)(4), taxes in which there was a manifest error or a mistake of the listers (assessors), the Board determined that an abatement is reasonable and proper under the circumstances
2. The Board concluded that manifest error was not on the part of the listers (assessors) but because of the lack of full disclosure of the seller with regard to the absence of a lateral to hook up to the system
3. The Board concluded that the request for abatement is not due to 24 V.S.A. 1535(a)(3) and therefore does not approve abatement based on inability to pay
4. Moreover, the Board concludes that it is reasonable and proper to abate the Wastewater User Fees with penalties and interest in the amount of \$1620.95.

Based upon the proceeding findings and conclusions Jeremy Ward & Katrina Tyler's request for an abatement in the amount of \$1620.95 is granted.

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.

Respectfully Submitted by:
septDebra A. Hawkins
Town Clerk/Clerk for the Board of Abatement

