

Town of Pawlet  
Board of Abatement  
Proceedings and Findings  
December 17, 2019

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

Others Present: David Hosley

David & Cynthia Hosley  
172 New St.  
Parcel ID #0033-0172

Board of Abatement has been previously sworn in.

Swore in David Hosley.

On December 9, 2019 David Hosley submitted an Abatement Hearing Request to the Pawlet Town Clerk for a property tax abatement. Mr. Hosley's property is located at 172 New St. and with Parcel ID #0033-1072.

Upon receiving the abatement request, the Town Clerk called a meeting of the Pawlet Board for the Abatement of Taxes on Tuesday, December 17, 2019 at 6:30 PM. On December 9, 2019, notice of the abatement hearing was mailed to Mr. & Mrs. Hosley 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 December 17, 2019 at 6:30 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. David Hosley appeared and presented his case to the Board.

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

The Facts:

1. David & Cynthia Hosley are the owners of 172 New St.
2. The first installment of taxes have been paid on the property, September 10, 2019 in the amount of \$562.02.
3. On September 23, 2019 at 8:00 AM the house was torn down and restored to a vacant lot
4. The amount to be considered for abatement as determined by calculation of the treasurer is \$415.87 which represents 190 days without a building based on #5 of the listed statutory criteria of 24 V.S.A. § (a)(5)
5. Mr. Hosley presented two photographs of the property: 1 before and 1 after the tearing down

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 single family residence) was torn down on September 23, 2019 at 8:00 AM as evidenced by the photographs provided
3. Moreover, the Board concludes that it is reasonable and proper to abate taxes in the amount of \$415.87 which represents the portion of taxes due on the property for 190 days of the tax year
4. In coming to this conclusion, it was also decided to apply the amount of \$415.87 as a credit towards the February 10, 2020 installment of \$562.02. Therefore the amount due for the 2<sup>nd</sup> installment would be \$146.15

Based upon the proceeding findings and conclusions, David & Cynthia Hosley's request for abatement in the amount of \$415.87 is granted. The Board orders that this abatement be in the form of a credit against the next payment installment which is due February 10, 2020.

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.