

Town of Pawlet
Board of Abatement
Proceedings and Findings
October 13, 2020

In attendance: Ed Cleveland, Sally Cleveland, Raymond Duquette Sr., Beth Duquette, Eric Mach, John Malcolm, Julie Mach (Treasurer), Karen Folger (Assistant Assessor), Bob Jones, Sue LaPorte, Deb Hawkins (Town Clerk)

Others Present: Kathi Barese, Elizabeth Gibson, Ken Norman (Briefly)

Kathi Barese For Irene Barese
500 Briar Hill Rd.
Parcel ID #0020-0500

On August 31, 2020 Kathi Barese submitted an Abatement Hearing Request to the Pawlet Town Clerk for a property tax abatement. The Barese property is located at 500 Briar Hill Rd. with Parcel ID #0010-0500.

Upon receiving the abatement request, the Town Clerk called a meeting of the Pawlet Board for the Abatement of Taxes on Tuesday, October 13, 2020 at 6:30 PM. On September 28, 2020, notice of the abatement hearing was mailed to Kathi Barese 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 October 13, 2020 at 6:30 PM the Pawlet Board of Abatement convened a hearing Virtually Hosted Via Zoom. Kathi Barese appeared and presented her case to the Board.

Ms. Barese's abatement request has been made under 24 V.S.A. §1535 (a) (4). Ms. Barese stated that taxes be abated due to manifest error or a mistake of the listers (assessors).

The Facts:

1. Irene Barese is the owner of 500 Briar Hill Rd.
2. Tax bills were not monitored by any one family member from 2002 until 2016
3. Kathi Barese took over payments in 2015
4. Ms. Barese submitted a chart on which she stated that in 2016 and 2020 she appealed to the Assessors resulting in the assessment being reduced
5. Tax Grievance tele-meeting on June 22, 2020 which was heard per statutory procedures resulting in a decrease in the assessed value
6. Ms. Barese requests a refund of property taxes of an undetermined amount
7. Ms. Barese submitted a document showing each year's List Value of the Property and the Net Tax Due for the years 2010 through 2020 (no figures listed for 2007-2009)
8. Power to the structure is by generator

9. A statement from Assessor Lisa Wright (read by Assistant Assessor Karen Folger) stating, “the difference in assessed value versus the owner contention of fair market value that the taxpayer is describing is not an error, but is a difference of opinion”.

10. When grievance was filed this year, a reduction was granted based on evidence submitted at the 2020 hearing

11. To the knowledge of Assessor Lisa Wright, an appeal had not been brought forward prior to 2020

Based on the facts set forth above, the Board made the following conclusion:

1. As set forth in 24 V.S.A. §1535 (a) (4) taxes in which there is a manifest error or mistake of the listers (assessors), the Board determined that there is no indication of manifest error or mistake of the listers (assessors)

2. The lack of appeals on the property prior to 2020 is an acceptance by the taxpayer of the assessed value

Based upon the proceeding findings and conclusions, Kathi Barese's request on behalf of Irene Barese for abatement in an undetermined amount is denied.

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.

Roland & Elizabeth Gibson
229 Robinson Hill Rd.
Parcel ID #0027-0229

On January 9, 2020, Elizabeth Gibson inquired about appearing before the Board for the Abatement of Taxes. Due to Town Meeting and then COVID-19 the scheduling of the meeting was delayed. On September 8, 2020, Roland and Elizabeth Gibson submitted an Abatement Hearing Request. The Gibson’s property is located at 229 Robinson Hill Rd.

Upon receiving the abatement request, The Town Clerk called a meeting of the Pawlet Board for the Abatement of Taxes on Tuesday, October 13, 2020 at 7:00 PM. On September 28, 2020 notice of the abatement hearing was mailed to Roland & Elizabeth Gibson 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 October 13, 2020 at 6:30 PM the Pawlet Board of Abatement convened a hearing Virtually Hosted Via Zoom with the Gibson’s portion of the meeting beginning at 7:00 PM.

Roland & Elizabeth Gibson’s abatement request has been made under 24 V.S.A. §1535(a) (5) stating that taxes be abated based upon real or personal property lost or destroyed during the tax year.

The Facts:

1. Roland & Elizabeth Gibson are the owners of 229 Robinson Hill Rd.
2. Taxes on the property have been paid and are current with a request for abatement of \$653.54 for the 2019 tax year
3. The structure on the property was razed on September 14, 2019 by the Pawlet Volunteer Fire Department and is now a plot of land assessed at \$22,750
4. The amount to be considered for abatement as determined on a per diem pro-rated calculation of the treasurer is \$354.54 which represents the portion of taxes due on the property for 198 days of the tax year.

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 was torn down on September 14, 2019
3. Moreover, the Board concludes that it is reasonable and proper to abate taxes in the amount of \$354.54 which represents the portion of taxes due and paid on the property after the building was razed as determined by a pro-rated per diem calculation of the Treasurer totaling 198 days.
4. In coming to this conclusion, it will be up to Roland & Elizabeth Gibson to contact the town to advise how they would like the abatement amount of \$354.54 be applied; as a credit toward the February 10, 2021 tax installment or in the form of a check.

Based upon the proceeding findings and conclusions, Roland & Elizabeth Gibson's request for abatement in the amount determined by the Treasurer to be \$354.54 is granted. The Treasurer will apply the amount based on what the Gibson's decision is.

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.

The Board for the Abatement of Taxes