

Town of Pawlet
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Pawlet, VT 05761
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NOTICE OF DECISION
Town of Pawlet, Vermont Board of Abatement

On November 22, 2021, an application for tax abatement was submitted to the Town Clerk by Stanley Peterson regarding property located at: 4599 VT Rte. 30, Pawlet, bearing a Parcel ID #0130-4599 and (SPAN) Number of: 465-147-10882.

The Property is: Residential Commercial Agricultural Forest Land
and has an Assessed Value of \$357,000.00.

The abatement request was pursuant to the following category:

- Taxes or charges of persons who have died insolvent. 24 V.S.A. § 1535(a)(1).
- Taxes or charges of persons who have removed from the state. 24 V.S.A. § 1535(a)(2).
- Taxes or charges of persons who are unable to pay their taxes, charges, interest, and / or collection fees. 24 V.S.A. § 1535(a)(3).
- Taxes or charges in which there is manifest error. 24 V.S.A. § 1535(a)(4).
- Taxes or charges in which there is a mistake of the listers. 24 V.S.A. § 1535(a)(4).
- Taxes or charges upon real or personal property lost or destroyed during the tax year. 24 V.S.A. § 1535(a)(5).
- The exemption amount available to certain veterans and their family members 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).
- Taxes or charges 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 Board of Abatement held a hearing on the application on: February 1, 2022.

The members of the Board of Abatement that were present at the hearing were: John Malcolm-Chair, Mike Beecher, Ray Duquette, Beth Duquette, Sue LaPorte, Leon Corey, Richard Hulett, Julie Mach-Treasurer, Lisa Wright-Assessor, Deb Hawkins-Town Clerk, Jessica Van Oort, Robert Jones.

The persons appearing for the Applicant were: Stanley Peterson and Marc D. Nemeth, PLC.

The Board's Findings of Fact were as follows:

1. Stanley Peterson is the owner of 4599 VT Rte. 30
2. Taxes have not been paid since 2019 with a total past due of \$18,408.01
3. Mr. Peterson claims to have been unable to evict tenant due to eviction moratorium put in place due to COVID emergency
4. Evidence presented of damage to property thought to be caused by tenant
5. Mr. Peterson was arrested, released and barred from entering property
6. Claim of loss of personal property utilized for income-producing work
7. Currently able to be on property as tenant has been arrested
8. No communication with tax collector(s) while out of state (California)

The Applicant's request for abatement was:

Denied by the Board.

Granted by the Board in a total amount of \$_____ . This total consists of \$_____ in taxes, \$_____ in water charges, \$_____ in sewer charges, \$_____ in interest, \$_____ in penalty.

This is an abatement of an amount or amounts already paid, and therefore, the Board orders that this abatement of an amount or amounts already paid shall be in the form of:

a credit against the tax or charge for the next ensuing tax year or billing cycle and for succeeding tax years or billing cycles if required to use up the amount of the credit; or

a refund.

The Board's reasoning is as follows:

1. As set forth in 24 V.S.A. § 1535 (a)(2), the board concurred that the evidence presented did not prove that removal from town or state directly resulted in the inability to pay taxes
2. As set forth in 24 V.S.A. § 1535 (a)(3), the board has denied based on history of not contacting tax collector(s). No concrete evidence was presented to support claims of inability to pay taxes.
3. As set forth in 24 V.S.A. § (a)(5) The evidence presented depicting property damage did not support the claim that there was a total loss or inability to utilize the property

I hereby certify that this is a true record of the action taken by the Board of Abatement.

/s/ John Malcolm

Signature of Chair, Board of Abatement

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.

A decision of the Board of Abatement does not affect the tax assessment for the property.

A copy of this decision shall be recorded in the office of the Town Clerk and a certified copy shall be forwarded forthwith to the collector of taxes and the Town Treasurer pursuant to 24 V.S.A. § 1536.