

NOTICE OF DECISION

Town of Mendon Board of Abatement

On April 05, 2023, an application for tax abatement was submitted to the Town Clerk by regarding property located at: 176 Old Stockbridge Path Parcel ID Number of: 06-02-02.000 owned by Helvi Furlan

The Property is: Residential Commercial Agricultural Forest Land
and has an Assessed Value of \$276,300.

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: April 12, 2023.

The members of the Board of Abatement that were present at the hearing were: Nancy Gondella, Lisa Brooks, Val Taylor, Ann Singiser, Lindsey MacCuaig, Susannah Loffredo, Jim Reddy, Betsy Reddy, Al Wakefield

The persons appearing for the Applicant were: Audra Abatiell Fairbanks, Mark Furlan

The Board's Findings of Fact were as follows:

The dwelling was destroyed in a fire on March 18, 2023 and is a total loss. The new value of the property will be \$104,600. The owner of the property passed away as a result of the fire. Her two college age sons, and young daughter are not in a position to be able to pay taxes. The total balance currently due is \$893.38 in taxes and \$82.83 in penalty and interest. When adjusting for the loss of the dwelling, the balance due would be approximately \$86.82 plus the previously assessed penalty and interest.

The Applicant's request for abatement was:

Denied by the Board.

Granted by the Board in a total amount of \$ 973.78. This total consists of \$ 893.38 in taxes, \$8.93 in interest, \$71.47 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: The value of the property was greatly diminished as a result of the fire. Based on the amount of the state rebate and the fact that the college age and minor children cannot pay, the board agreed to abate the taxes, penalty, and interest.

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

A handwritten signature in cursive script, reading "Nancy A. Bondella", written over a horizontal line.

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.