

NOTICE OF DECISION

Town of Mendon Board of Abatement

On May 26, 2022, an application for tax abatement was submitted to the Town Clerk by John & Allison Azzara regarding property located at 215 Cortina Country Road. The Parcel ID Number is 04-02-86.430.

The Property is: Residential Commercial Agricultural Forest Land
and has an Assessed Value of \$476,700.

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: June 23, 2022.

The members of the Board of Abatement that were present at the hearing were: Nancy Gondella – Town Clerk/Chair, Rich Carlson, Larry Courcelle, Lindsey MacCuaig, Betsy Reddy, Jim Reddy, Val Taylor, Ann Singiser, and Al Wakefield. Also present was Jesse Bridge, Secretary/Assistant Town Clerk.

The persons appearing for the Applicant were: None – All evidence was submitted via e-mail

The Board’s Findings of Fact were as follows: The applicants purchased the property in December 2020 and stated this was the first year paying taxes out of pocket. Applicants indicate that they have made significant investments in the property and were less than a month late on their second payment (originally due on March 14, 2022). Mr. & Mrs. Azzara also submitted information from Vermont Statutes which states a municipality “may charge” an 8% penalty unless the municipality votes otherwise.

Finally, the applicants note that the first payment of the 21/22 tax year was early and the second payment less than one month late and asks the board to limit the late charges to only 1% per month; eliminating the penalty.

The Applicant’s request for abatement was:

Denied by the Board.

Granted by the Board in a total amount of \$_____. This total consists of \$ n/a in taxes, \$n/a in water charges, \$n/a 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:

There are specific reasons allowed by State Statute which allow an applicant to prevail in a Request for Abatement. Mr. & Mrs. Azzara applied based on an inability to pay, but provided no evidence indicating they are actually unable to pay the interest and penalty assessed.

Further, the Town voted in 1993 to charge 1% interest per month for any late payments and a one time 8% penalty for any payments not received on time. The Town has been following this protocol since that time. Over the years, many taxpayers have paid their taxes as little as one day late and therefor charged the appropriate penalty and interest fees. The board believes it would be an unfair precedent to allow the applicants an exception to this rule.

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

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.