

TOWN OF WATERBURY BOARD OF ABATEMENT NOTICE OF DECISION

On December 4, 2024 an application for tax abatement was submitted to the Municipal Clerk by Noah Hill regarding property located at: 166 Burt Farm Lane Waterbury Center, bearing a Parcel ID 180-0166

Property Type: Residential Commercial Agricultural Forest Land

Assessed Property Value: \$671,600

Abatement Request Pursuant to (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).

Hearing Date: January 6, 2025

Board Members Present: Karen Petrovic, Kane Sweeney, Alyssa Johnson, Linda Gravell, Bob Butler, Liz Schlegel, Alec Tuscany, Mike Bard, Roger Clapp, Steve Karcher, Ian Shea

By Zoom: Jim Adams

Public Attendance: Noah Hill (by Zoom)

Findings of Fact:

N. Hill stated his mother passed away at the end of 2024 and he is the sole caretaker of his ailing father as well as battling his own Parkinson's Disease.

Due to health issues with cognitive process the late payment was an oversight.

N. Hill states he will take measures to ensure in the future the taxes are paid in advance.

N. Hill stated he can make the payment but due to the circumstances he would like consideration.

N. Hill confirmed 166 Burt Farm Lane is a second home and not his primary residence.

DECISION

The Applicant's request for abatement was:

Denied by the Board.

Granted by the Board.

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

a refund

The Board's reasoning is as follows: B. Butler made a motion to deny the application of Noah and Ann-Marie Hill. R. Clapp seconded the motion. Discussion followed that the applicant did not satisfy the definition of his request. A vote was held and passed unanimously.

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

 1-13-25

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.