

DECISION OF THE TOWN OF WORCESTER
BOARD OF ABATEMENT

June 5, 2018

Tammy Nye
Parcel Number: 00TR007.12
303 Eagle Ledge Road

The Board of Abatement convened on June 4, 2018 to hear the matter of Tammy Nye versus the Town of Worcester. In attendance were Christopher Lyon, Alan Erdossy and Peter Strobridge, Listers, Paul Hanlon, JP, Francette Cerulli, JP, Michelle & Roger Hill, JPs, Richard Thibodeau, JP, Ted Lamb, Selectboard Chair, Chris Casey, Selectboard, Paul Hill, Selectboard and Katie Winkeljohn, Clerk/Treasurer and Delinquent Tax Collector.

Katie Winkeljohn called the meeting to order at 6:00 pm.

The board members were sworn in.

Peter Strobridge moved to have Paul Hanlon chair. Francette Cerulli second. The motion passed unanimously.

Tammy Nye brought this matter before the Board of Abatement, by letter, to request an abatement for a prorated portion of the 2017 property taxes on her property located at 303 Eagle ledge Road, parcel number 00TR007.12. Ms. Nye submitted a fire report from the Worcester VFD dated March 18, 2018. The Listers testified to the petitioners' structural damage located on the above-reference parcel. The structure affected by a fire, left the home uninhabitable.

The board of listers also had prepared a memorandum for the Board of Abatement to consider. The listers recommended that the Nye 2017 taxes be abated to reflect the damage occurring in March and the reduction of value to the structure, leaving the home residence uninhabitable. The current value of the property is \$60,484 reflecting an adjustment of

\$24,916.00 for the damage suffered to the structure. The Grand List value prior was \$85,400.00.

The state (education) tax year runs from July to June, and the town's from January - December. After examining the property from the exterior, the listers have calculated a reduction in appraised value of 38.75% of the house, or \$24,916.00. Based on the fire date of mid-March the house is damaged for 3.5 months of the school fiscal year. Therefore, the school tax would be reduced by \$24,916.00 times 29.17%, times the tax rate per \$100 value. Based on the 2017 tax rates the deductions would be \$119.35 for School tax.

\$ 159.00 was the outstanding amount of 2017 taxes currently to be collected by the delinquent tax collector. This represents \$138.27 principal, \$9.67 interest, and \$11.06 in penalties. Katie Winkeljohn, the delinquent tax collector, testified to Ms. Nye's dedication and compliance in repaying the past balance. In light of the additional cost Ms. Nye accrued after the fire for additional housing and repairs, Katie Winkeljohn requested the full \$159.00 be abated due to Ms. Nye's inability to repay the balance.

At the conclusion of the testimony the Board deliberated. Alan Erdossy motioned that Tammy Nye's 2017 tax liability be abated in the amount of \$159.00 for reason pursuant to title 24 V.S.A Section 1535; taxes assessed upon real or personal property lost or destroyed during the tax year and person who is unable to pay their taxes, interest, and collection fees. The motion was seconded by Richard Thibodeau. Discussion ensued. The motion passed unanimously.

Upon motion, the meeting adjourned at 6:30 pm.

Respectfully submitted,

Katie Winkeljohn
Clerk of the Board of Abatement