

NOTICE OF ABATEMENT DECISION
TOWN OF WORCESTER

Name, Property Owner on Grand List **Josh Seidman**

Name, Applicant **Josh Seidman**

Relationship of Applicant to Listed Owner (if other than Listed Owner)

Mailing Address

Telephone

Email

Location of Property **760 Hampshire Hill Road, Worcester VT 05682**

Parcel ID (SPAN) Number **00TR008.3**

Property Type Residential Commercial Agricultural Forest Land Assessed Value **140,600.00**

Date of Hearing **January 30, 2023**

Board of Abatement members present

Chris Lyon and Peter Strobridge, Listers; Paul Hanlon, Marcia Hill, Sara Baker, Justices of the Peace; Roger Strobridge, John Kaeding, Selectboard; Katie Miller, Treasurer; and Jennifer LeStat, Clerk.

Persons appearing for the Applicant

Josh Seidman was present for the hearing.

Abatement request category:

- Taxes of persons who have died insolvent. 24 V.S.A. § 1535(a)(1).
- Taxes of persons who have removed from the state. 24 V.S.A. § 1535(a)(2).
- Taxes of persons who are unable to pay their taxes, interest, and collection fees. 24 V.S.A. § 1535(a)(3).
- Taxes in which there is manifest error or a mistake of the listers. 24 V.S.A. § 1535(a)(4).
- Taxes upon real or personal property lost or destroyed during the tax year. 24 V.S.A. § 1535(a)(5).
- Taxes 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 exemption amount available 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).

Abatement **X** Denied Granted Amount \$ _____

Findings of Fact

Josh Seidman submitted a letter requesting an abatement of penalties and interest in the amount of \$227.38 levied on his late payment of the 2022 property taxes on one of his properties, parcel number 00TR008.03, located at the end of Hampshire Hill Road. The letter detailed Mr. Seidman's belief that there was a misunderstanding with the Listers about the full amount of tax due on his several properties. Mr. Seidman also provided the board with a model application form (Vermont League of Cities and

Towns) that checked the box for taxes in which there was a "manifest error." At the hearing, Mr. Seidman asked if he could also check the box for taxes in which there is a mistake of the listers.

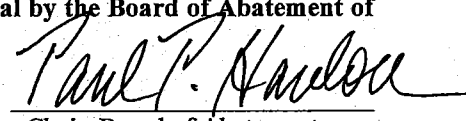
Mr. Seidman explained that he had met with at least two of the Listers and had asked if the amount of taxes shown on "his" tax bills was the full amount owed. The Listers responded that the tax bills shown to them were correct for the properties listed on those bills.

The Listers explained that Mr. Seidman had not presented the tax bill for parcel number 00TR008.3. That parcel had been purchased by Mr. Seidman after April 1, 2022. Mr. Seidman had received the benefit of a tax proration from the seller at the closing of the property, but the Listers were unaware of any such proration and were unaware of who was responsible for the payment of the taxes on the parcel. Mr. Seidman made the first tax payment due on the parcel in a timely manner, but he did not pay the second amount due before the deadline, leading to imposition of interest and penalty. Mr. Seidman then paid the tax in full, plus the interest and penalties that were assessed. He subsequently requested an abatement of the interest and penalties.

Reasons for the Board's Decision

The board reviewed Mr. Seidman's letter and received his testimony at the hearing. After discussion with Mr. Seidman and among the board members, the board decided unanimously that Mr. Seidman's request did not meet the statutory requirements under 24 V.S.A. 1535(a)(4). There was no manifest error because the tax bill was correct, and there was no evidence that the valuation was wrong in any way. There was no mistake of the Listers because they did not address Mr. Seidman's parcel number 00TR008.3. Further, the Listers made no changes to the valuation of the parcel which might have changed the tax amount due, and questions concerning taxes due should be directed to the treasurer/tax collector. There was no question that the taxes were paid late, or that the interest or penalties were miscalculated.

Certificate: I hereby certify that this is a true record of the action taken on this appeal by the Board of Abatement of the town/city.


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.