

MINUTES OF THE TOWN OF WORCESTER  
BOARD OF ABATEMENT  
September 3, 2024

**Sue & Frank Peterson**  
**Parcel Number: 00RT012.88**  
**30 Moose Hollow Road**

The Board of Abatement convened on September 3, 2024 to hear the matter of Sue and Frank Peterson versus the Town of Worcester. In attendance were Peter Strobidge, Alan Erdossy, (Listers) Paul Hanlon, John Kaeding, Carter Stowell, Roger Strobidge (Selectboard) Paul Hanlon, Sara Baker (JPs) Jennifer LeStat (Clerk) Katie Miller (Treasurer/Tax Collector) Frank & Sue Peterson (Petitioners).

Jennifer LeStat called the meeting to order at 6 pm.

The board members were sworn in.

Peter Storbidge moved to have Paul Hanlon chair.

John Kaeding second. The motion passed unanimously.

The Petersons brought this matter before the Board of Abatement, by application, to request an abatement for a prorated portion of the 2024 property taxes on their property located at 30 Moose Hollow Road, parcel number 00RT012.88.

The board of Listers also had prepared a memorandum for the Board of Abatement to consider. The Listers recommended \$2,152.11 be abated to reflect the removal of a structure occurring on May 8, 2024 and the reduction of value to the Parcell. The current value of the property is \$477,000 reflecting the assessed value of \$90,600 for the structure that was removed.

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 verified that the structure was removed and a reduction in appraised value of \$90,600 of the property. Based on the removal date of May 8, 2024

The structure is absent for 235 days of the calendar year. Therefore, the Town tax would be reduced by the following calculations:

$906 \times .9577\%$  (town tax rate) = \$867.676

Divided by 365 days = \$2.377

Multiplied by 235 days + \$558.64

Based on the 2024 tax rates the deductions would be \$558.64 for Town tax.

The structure is absent for the entire school fiscal year. Therefore, the school tax would be reduced by \$906 times 1.7588%, times the tax rate per \$100 value. Based on the 2024 tax rates the deductions would be \$1,593.47 for School tax.

At the conclusion of the testimony the Board deliberated. John Kaeding motioned that the Peterson's tax liability be abated in the amount of \$2,152.11 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.

The motion was seconded by Sara Baker. Discussion ensued. The motion passed unanimously.

Upon motion, the meeting adjourned at 6:13 pm.

Respectfully submitted,

Jennifer Lestat

Clerk of the Board of Abatement