

NOTICE OF DECISION

Town of Mendon Board of Abatement

On November 17, 2019, an application for tax abatement was submitted to the Town Clerk by Paul Bisceglia regarding property located at: 4451 US Route 4. Parcel ID (SPAN) Number of: 04-02-44.000.

The Property is: Residential Commercial Agricultural Forest Land
and has an Assessed Value of \$258,400.

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: December 16, 2019.

The members of the Board of Abatement that were present at the hearing were: Nancy Gondella, Ann Singiser, Marie Conway, Geoff Wells, Dick Wilcox, Rich Carlson, Lindsey MacCuaig, Jim Reddy, Betsy Reddy.

The persons appearing for the Applicant were: None

The Board's Findings of Fact were as follows: Nancy Gondella recused herself from the discussion and presented evidence on behalf of the Town. The board finds that the assessor entered the owner's address incorrectly on the Grand List in 2015. The applicant has never informed the Town Office of his correct address. Bills were sent to 25 Limerick Way, Plymouth, MA 02360. These were not returned by the post office until the 18/19 tax bill was sent out. Office staff found an alternate address on fastpeople search.com. This address was also incorrect. In January of 2019, the tax sale attorney advised Mr. Bisceglia to contact the Town Office with his correct address. In November 2019, Mr. Bisceglia left a letter in the Town's mailbox indicating that his address is 23 Limerick Way, Plymouth, MA 02360.

The Applicant's request for abatement was:

Denied by the Board.

Granted by the Board in a total amount of \$1070.55. This total consists of \$ n/a in taxes, \$n/a in water charges, \$n/a in sewer charges, \$652.75 in interest, \$417.80 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 was an error on the part of the listers which eventually caused the applicant to not receive the tax bill in question. For this reason, the

Board voted to allow an abatement of the penalty and interest that accrued on the 18/19 tax bill.

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

Ann F. Siagisen

Signature of Acting 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.