

## TOWN OF SHARON BOARD OF ABATEMENT NOTICE OF DECISION

On June 27<sup>th</sup>, 2024, an application for tax abatement was submitted to the Municipal Clerk by Heidi Skinner, Administrator of the Steven Rodewald Estate, regarding property located at: 167 Cowslip Hill Road, Sharon Vermont, bearing a Parcel ID R02360.R

**Property Type:**       Residential       Commercial       Agricultural        
Forest Land

**Assessed Property Value:** \$476,300.00

**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:** July 23<sup>rd</sup>, 2024

**Board Members Present:** Galen E. Mudgett Jr., John Lanza, Nara Moore, Victoria Fullerton, Deborah Jones, Kevin Gish, Catherine Sartor

**Appearing for the Applicant:** Heidi Skinner, Hillary Rodewald.

**Findings of Fact:** The Board of Abatement found that the applicant did not qualify for tax abatement on the Steven Rodewald property under the selected statutory category.

---

**DECISION**

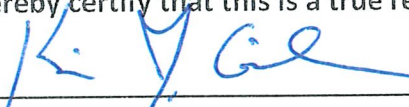
The Applicant's request for abatement was:

**Denied by the Board.**

**The Board's reasoning is as follows:** The board felt that the application for abatement did not fall under the statutory criteria listed and chosen. The property is listed to be sold; therefore, both delinquent and current taxes as well as all penalties and interest could then be paid with the proceeds of the property.

Signature:

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

 Kevin J. Gish  
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.