

TOWN OF SHARON, VT

Received for record April 22 A.D. 2025
 at 12 o'clock 4 M. and recorded in
 Sharon land Records, Vol. 114 Page 202-203
 Attest: Christine Taylor TC

TOWN OF SHARON BOARD OF ABATEMENT NOTICE OF DECISION

On March 3rd, 2025, an application for tax abatement was submitted to the Municipal Clerk by Ken Wright, Collector of Delinquent Taxes as applicant for Christine Taylor regarding property located at: 3500 Fay Brook Rd., bearing a Parcel ID R17340-R2.

Property Type: ☒ Residential ☐ Commercial ☐ Agricultural ☐ Forest Land

Assessed Property Value: \$74,700.00.

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: April 15th, 2025

Board Members Present: In person: Deborah Jones, Treasurer. Kevin Gish, Selectboard. Ted Austin, Selectboard. Suzanne Jones, Justice of the Peace. Chelsea Gray, Justice of the Peace, Catherine Sartor, Town Clerk. Ken Wright, Lister. Nara Moore, Lister. Remote: Helen Barrett, Justice of the Peace. Scott Henkels, Selectboard.

Appearing for the Applicant: Ken Wright, Collector of Delinquent Taxes.

Findings of Fact: A mobile home was sold off of the property at 3500 Fay Brook Rd on July 15, 2024. A Mobile Home Bill of Sale was presented to the Town Clerk, Catherine Sartor, for validation of current taxes due. Lister Galen Mudgett prorated the taxes due based on the mobile home sales date of July 15, 2024, and a total tax bill of \$622.64 on the mobile home for fiscal year 2025. The prorated taxes due in the amount of \$23.00 were paid and the Mobile Home Bill of Sale was signed by the Town Clerk. This left a remaining balance of \$599.64 showing due.

DECISION

The Applicant's request for abatement was:

☐ Denied by the Board.

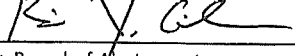
☒ **Granted by the Board in a total amount of \$659.61. This total consists of \$599.64 in taxes, \$12.00 in interest, \$47.97 in penalty.**

The Board's reasoning is as follows:


An amount of \$23.00 was calculated as a proration against the value of the trailer that sat on the parcel at the time it left the municipality. The Board believes that the remaining amount of property tax showing as due, \$599.64, plus associated interest and penalty, is not a collectable amount and therefore will be abated.

Signature:

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

 4/22/25
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.

The foregoing is a true copy of Book 114, Page 202 of the Sharon Land Records.
Attest , Town Clerk.