

AGENDA

South Hero Board of Abatement

Monday, July 12, 2021 @ 5:00 P.M.

South Hero Town Office or via Zoom

<https://zoom.us/j/92869873111?pwd=VHBOL3VPMWRDVGt3ckFDVGVibDBQZz09>

Meeting ID: 928 6987 3111

Passcode: 663883

or call (929) 436-2866

NOTICE

South Hero Board of Abatement Hearing

Applicants should appear and be ready to present their evidence at the date and time set forth below. If an applicant (or representative of the applicant) fails to appear at the hearing, the abatement request will be decided on the basis of the information submitted in the abatement request form.

1. Call to Order
2. Adjustment to Agenda
3. Reorganization
4. Adopt Rules of Procedure
5. Public Comment
6. Hearing #1 Susan Wendell, 45 Sunset View Road, Residential
7. Hearing #2 Hunter Green Trust, 13 Providence Island, Residential
8. Deliberation
9. Adjournment

South Hero Town Office 333 Route 2, South Hero, VT

Mailing Address: PO Box 175, South Hero, VT 05486 Phone: (802) 372-5552

BOARD OF ABATEMENT RULES OF PROCEDURE

Board of Abatement for the Town of South Hero

1. **Purpose.** The Board of Abatement is authorized under 24 V.S.A. §§ 1533-1537 to conduct hearings on requests for abatement of real and personal property taxes, water charges and sewer charges. The purpose of these rules is to establish uniform procedures for conducting abatement hearings and to ensure compliance with 24 V.S.A. §§ 1533-1537 and Vermont's Open Meeting Law.
2. **Application of Rules.** These rules of procedure will apply to all abatement hearings conducted by the Board of Abatement. A copy of these rules will be provided to each applicant requesting abatement.
3. **Notice.** Pursuant to 24 V.S.A. §§ 801 and 1534, written notice for a hearing must be given to the taxpayer applying for abatement and to each member of the board and notice must be posted in two or more public places in town at least five days before the hearing. In addition, at least one of the listers must have personal notice of the hearing.
4. **Quorum.** Pursuant to 24 V.S.A. § 1535, a majority of the members of the Board of Abatement must be present in order to hold an abatement hearing. In the alternative, a hearing may be held if the town treasurer, a majority of the listers, and a majority of the selectpersons are present. A concurrence of a majority of those present at the hearing is required to grant an abatement.¹
5. **Procedure.** Abatement hearings shall be conducted in the following sequence:
 - a. The Chair of the Board will preside over each abatement hearing. If the Chair is absent, a temporary Chair, elected by the Board, will preside. The Chair will rule on all questions or order and procedure. The Chair may make motions and may vote on all questions before the Board.
 - b. *[If applicable, insert the following: "All hearings shall be tape-recorded."].*

¹ if the listers testify in a hearing they may not sit as members of the board.

- c. Each applicant requesting abatement will be afforded a *[insert time period]* minute hearing. If an applicant does not appear, the Board's decision will be based upon any information submitted by the applicant with his/her abatement hearing request form.
- d. The Chair may exclude any irrelevant, unreliable, or unnecessarily repetitive evidence. Relevant evidence is any verbal testimony or document that tends to prove or disprove the appropriateness of abatement. Reliable evidence is any relevant evidence commonly relied upon by reasonably prudent people in the conduct of their affairs.
- e. The Chair will conduct abatement hearings in the following sequence:
 - i. Open the hearing, stating the name of the applicant, property location, and parcel ID number.
 - ii. Ask the applicant and witnesses to take the following oath:
"Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?"
 - iii. Request Board members to disclose any conflict of interest that exist and/or *ex parte* communication² that has taken place.
 - iv. Ask the applicant if he or she has received a copy of the Board's rules of procedure and whether he has any questions about how the hearing will proceed.
 - v. Ask the applicant to identify the statutory abatement category that the abatement request is being made under. These categories are set out at 24 V.S.A. § 1535(a)(1)-(9).
 - vi. Allow the applicant to present verbal and documentary evidence supporting the abatement request to the Board.
 - vii. Invite questions from the Board.
 - viii. Close the hearing and explain that the Board will enter deliberative session and will issue a written decision within 30 days of the hearing.

² *Ex parte* communication is direct or indirect communication between a board member and any party, party's representative, party's counsel or any person interested in the outcome of the abatement process, that occurs outside the abatement hearing and concerns the substance or merits of the hearing.

6. **Amendment.** These rules may be amended by [*insert "two-thirds" or "majority"*] vote of the Board of Abatement.

These Rules of Procedure were adopted by the _____ Board of Abatement at a meeting held on _____.

Signature of the Chair of the Board of Abatement

**TOWN OF SOUTH HERO
REQUEST FOR ABATEMENT OF TAXES**

NOTICE TO APPLICANTS:

- The filing of this application does not prevent or defer the collection of your property tax or water/sewer charges. To avoid imposition of interest and penalties, the tax or water/sewer charges should be paid when due.
- A decision of the Board of Abatement does not affect the tax assessment (valuation) for the property. If you disagree with the tax assessment for the property, you must file a grievance with the Board of Listers within the timeframe provided by 32 V.S.A. § 4111.
- Following receipt of your abatement request, the Board of Abatement will notify you of the date, time, and place of your hearing. At the hearing, you will be responsible for supplying evidence to support your abatement request. If you or your representative fail to appear at the hearing, the Board's decision will be based solely on the information provided by you in this form and any accompanying documentation. The Board may choose to abate all or part of the taxes, water charges, sewer charges, interest, and/or penalties for which you have requested abatement, but is under no obligation to grant any abatement request. You will be notified in writing of the Board's decision. If you are not satisfied with the decision of the Board of Abatement you may appeal the decision to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedure.
- A copy of your property tax bill should be submitted with this form to the Town Clerk.
- If Applicant is other than Listed Owner, please provide a copy of written authorization to sign on behalf of the Listed Owner.

Name of property owner listed on Grand List: David Wendell Susan Wendy

Applicant name, if different from listed owner: _____

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

If new owner since April 1 of this year, provide purchase date: _____

If relevant, provide name of Executor/ Administrator of Estate: _____

Mailing address of Applicant: 10 Brookhill Lane Norwalk, CT
06851

(Application continues on next side)

Telephone number of Applicant: 2038462831 Email address of Applicant: Susan Wendt 617 891 617
Location of property: 45 Sunset View Rd - 50 Acres, Westford
Parcel ID (SPAN) Number: 603-189-10986

Property Type: ☒ Residential ☐ Commercial ☐ Agricultural ☐ Forest Land
Assessed Value: \$ 414,800.00

This application for abatement falls under the following statutory criteria:

- ☐ 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 or 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) 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).

Provide a brief description of the basis for the abatement request. Attach a separate sheet if

necessary: My husband died Jan 24-2021. He was
the person paying this. He, of course, is
not able to do this
abating interest + penalty only

Signature of Applicant: Susan Wendell

Date: 5/8/2021

Date received by Town Clerk: 5/13/21 Egre

PAY AND MAIL TO:
Town of South Hero
P.O. Box 175
South Hero, VT 05486-0175

P.O. Box 175
South Hero, Vermont 05486-0175
802.372.5552

**THIS IS THE ONLY BILL YOU WILL
RECEIVE. PLEASE SEND IT TO
NEW OWNER IF PROPERTY IS SOLD.**

PARCEL ID	BILL DATE	TAX YEAR
SV045-	05/13/2021	2020/21

Location: 23.7 AC DWL & APT
Location: 45 SUNSET VIEW RD
OWNER

WENDELL DAVID & SUSAN
45 SUNSET VIEW RD
SO HERO VT 05486

TAXES ARE PAYABLE AT THE SOUTH HERO TOWN OFFICE. SOUTH HERO, VERMONT ON OR BEFORE THE DUE DATES SPECIFIED. TAXES UNPAID ON APRIL 28, 2021 WILL BE COLLECTED BY THE TAX COLLECTOR WITH PENALTIES, INTEREST AND COSTS ALLOWED BY STATE ADDED.

HOUSESITE TAX INFORMATION	
SPAN # 603-189-10986	SCL CODE: 189
TOTAL PARCEL ACRES	23.70
HOUSESITE VALUE	225,700
HOUSESITE EDUCATION TAX	3,832.61
HOUSESITE MUNICIPAL TAX	935.98
HOUSESITE TOTAL TAX	4,768.59

ASSESSED VALUE	HOMESTEAD	NON HOMESTEAD
REAL 414,800	296,900	117,900
TOTAL TAXABLE VALUE 414,800	296,900	117,900
GRAND LIST VALUES 4,148.00	2,969.00	1,179.00

MUNICIPAL TAXES				EDUCATION TAXES			
TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES	TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES
Municipal	0.2107	x4,148.00=	873.98	HOMESTEAD EDUCATION	1.6981	x2,969.00=	5,041.66
Highway	0.1360	x4,148.00=	564.13	NONHOMESTEAD EDUCATION	1.6506	x1,179.00=	1,946.06
Local Agreement	0.0010	x4,148.00=	4.15	See reverse side for education tax rate calculation information.			
Cemetery	0.0010	x4,148.00=	4.15				
Library	0.0197	x4,148.00=	81.72				
White Meeting House	0.0041	x4,148.00=	17.01				
Rescue EMT Help	0.0113	x4,148.00=	46.87				
Highway - Paving	0.0309	x4,148.00=	128.17				
TOTAL MUNICIPAL TAX 1,720.18				TOTAL EDUCATION TAX 6,987.72			
MUNICIPAL STATE PAYMENT 274.00				EDUCATION STATE PAYMENT 1,575.00			
MUNICIPAL NET TAX DUE 1,446.18				EDUCATION NET TAX DUE 5,412.72			
				TAX SUMMARY			
				Municipal + Education			
				TOTAL TAX 8,707.90			
				TOTAL STATE PAYMENT 1,849.00			
				TOTAL NET TAX DUE 6,858.90			

EASTERN SALES 800.223.0101

DETACH THE STUBS BELOW AND RETURN WITH YOUR PAYMENT

TOWN OF SOUTH HERO

TAX YEAR 2020/21

1ST PAYMENT DUE

09/30/2020

OWNER NAME
WENDELL DAVID & SUSAN

PARCEL ID
SV045-

AMOUNT DUE 2,286.30

AMOUNT PAID

TOWN OF SOUTH HERO

TAX YEAR 2020/21

2ND PAYMENT DUE

01/28/2021

OWNER NAME
WENDELL DAVID & SUSAN

PARCEL ID
SV045-

AMOUNT DUE 2,286.30

AMOUNT PAID

TOWN OF SOUTH HERO

TAX YEAR 2020/21

3RD PAYMENT DUE

04/28/2021

OWNER NAME
WENDELL DAVID & SUSAN

PARCEL ID
SV045-

AMOUNT DUE 2,286.30

AMOUNT PAID

For Discount:

PARCEL ID:
SV045-

**3% Discount
if Paid in full
on or before
09/30/20
9/30/2020**

Taxes due (with discount)
6,653.13

\$

**FOR A RECEIPT, YOU MUST
ENCLOSE A STAMPED SELF-
ADDRESSED ENVELOPE.**

TOWN OF SOUTH HERO
REQUEST FOR ABATEMENT OF TAXES OR WATER/SEWER CHARGES

NOTICE TO APPLICANTS:

- **The filing of this application does not prevent or defer the collection of your property tax or water/sewer charges. To avoid imposition of interest and penalties, the tax or water/sewer charges should be paid when due.**
- A decision of the Board of Abatement does not affect the tax assessment (valuation) for the property. If you disagree with the tax assessment for the property, you must file a grievance with the Board of Listers within the timeframe provided by 32 V.S.A. § 4111.
- Following receipt of your abatement request, the Board of Abatement will notify you of the date, time, and place of your hearing. At the hearing, you will be responsible for supplying evidence to support your abatement request. If you or your representative fail to appear at the hearing, the Board's decision will be based solely on the information provided by you in this form and any accompanying documentation. The Board may choose to abate all or part of the taxes, water charges, sewer charges, interest, and/or penalties for which you have requested abatement, but is under no obligation to grant any abatement request. You will be notified in writing of the Board's decision. If you are not satisfied with the decision of the Board of Abatement you may appeal the decision to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedure.
- **A copy of your property tax bill should be submitted with this form to the Town Clerk.**
- If Applicant is other than Listed Owner, please provide a copy of written authorization to sign on behalf of the Listed Owner.

Name of property owner listed on Grand List: Hunter Green Trust

Applicant name, if different from listed owner: Richard Russell

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

If new owner since April 1 of this year, provide purchase date: _____

If relevant, provide name of Executor/ Administrator of Estate: _____

Mailing address of Applicant: PO Box 616, South Hero

(Application continues on next side)

Telephone number of Applicant: 407-421-7704 Email address of Applicant: russell32789@gmail.com
Location of property: Providence Island 13
Parcel ID (SPAN) Number: 603-189-10657

Property Type: ☒ Residential ☐ Commercial ☐ Agricultural ☐ Forest Land
Assessed Value: \$ 300,200

This application for abatement falls under the following statutory criteria:

- ☐ 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).
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- ☐ The exemption amount available to certain veterans and their family members under 32 V.S.A. § 3802(11) 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).

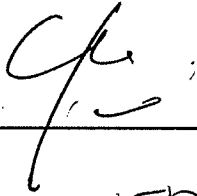
None of the above

Provide a brief description of the basis for the abatement request. Attach a separate sheet if necessary: We did not receive tax bills for 2019-2020 and 2020-2021

until we arrived in South Hero May 2021. The post office forwarded all other mail but these tax bills from the Town were kept in a

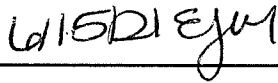
separate box. We did not come to South Hero summer of 2020
because of Covid. We are requesting abatement of the accrued
interest and fees for 2019-2020 and 2020-2021 which as of June 2 we
understand totaled \$2,184.69, since we would have paid these bills if we had
received them.

Signature of Applicant: _____



Date: June 14, 2021

Date received by Town Clerk: _____



PROPERTY TAX BILL**TOWN OF SOUTH HERO**

PAY AND MAIL TO:

Town of South Hero
P.O. Box 175
South Hero, VT 05486-0175

P.O. Box 175

South Hero, Vermont 05486-0175

802.372.5552

**THIS IS THE ONLY BILL YOU WILL
RECEIVE. PLEASE SEND IT TO
NEW OWNER IF PROPERTY IS SOLD.**

PARCEL ID	BILL DATE	TAX YEAR
PI013.	07/29/2020	2020-21

Location: 5.40 AC (670' LF) & COTTAGE
Location: LOT # 14 PROVIDENCE ISLAND

OWNER HUNTER GREEN TRUST
C/O RICHARD RUSSELL
PO BOX 616
SO HERO VT 05486

TAXES ARE PAYABLE AT THE SOUTH HERO TOWN OFFICE. SOUTH
HERO, VERMONT ON OR BEFORE THE DUE DATES SPECIFIED. TAXES
UNPAID ON APRIL 28, 2021 WILL BE COLLECTED BY THE TAX COLLECTOR
WITH PENALTIES, INTEREST AND COSTS ALLOWED BY STATE ADDED.

HOUSESITE TAX INFORMATION	
SPAN # 603-189-10657	SCL CODE: 189
TOTAL PARCEL ACRES	5.40

ASSESSED VALUE	HOMESTEAD	NON HOMESTEAD
REAL 300,200		300,200
TOTAL TAXABLE VALUE 300,200		300,200
GRAND LIST VALUES 3,002.00		3,002.00

MUNICIPAL TAXES				EDUCATION TAXES																															
TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES	TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES																												
Municipal	0.2107	x3,002.00=	632.53	NONHOMESTEAD EDUCATION	1.6506	x3,002.00=	4,955.10																												
Highway	0.1360	x3,002.00=	408.27																																
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Rescue EMT Help	0.0113	x3,002.00=	33.92																																
Highway - Paving	0.0309	x3,002.00=	92.76																																
TOTAL MUNICIPAL TAX			1,244.93																																
MUNICIPAL STATE PAYMENT			0.00																																
MUNICIPAL NET TAX DUE			1,244.93																																
				See reverse side for education tax rate calculation information.																															
				<table><tr><th colspan="2">Payments</th><th>TOTAL EDUCATION TAX</th><td>4,955.10</td></tr><tr><td>1</td><td>09/30/2020</td><td>EDUCATION STATE PAYMENT</td><td>0.00</td></tr><tr><td></td><td></td><td>EDUCATION NET TAX DUE</td><td>4,955.10</td></tr><tr><td>2</td><td>01/28/2021</td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>3</td><td>04/28/2021</td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr></table>				Payments		TOTAL EDUCATION TAX	4,955.10	1	09/30/2020	EDUCATION STATE PAYMENT	0.00			EDUCATION NET TAX DUE	4,955.10	2	01/28/2021							3	04/28/2021						
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		TOTAL NET TAX DUE	6,200.03																																

EASTERN SALES 800 223 0101

DETACH THE STUBS BELOW AND RETURN WITH YOUR PAYMENT**TOWN OF SOUTH HERO**

TAX YEAR 2020-21

1ST PAYMENT DUE

09/30/2020

OWNER NAME

HUNTER GREEN TRUST

PARCEL ID

PI013-

AMOUNT DUE 2,066.68

AMOUNT PAID

TOWN OF SOUTH HERO

TAX YEAR 2020-21

2ND PAYMENT DUE

01/28/2021

OWNER NAME

HUNTER GREEN TRUST

PARCEL ID

PI013-

AMOUNT DUE 2,066.68

AMOUNT PAID

TOWN OF SOUTH HERO

TAX YEAR 2020-21

3RD PAYMENT DUE

04/28/2021

OWNER NAME

HUNTER GREEN TRUST

PARCEL ID

PI013-

AMOUNT DUE 2,066.67

AMOUNT PAID

For Discount:

PARCEL ID:
PI013-

**3% Discount
if Paid in full
on or before
9/30/2020**

Taxes due (with discount)

\$ 6,014.02

FOR A RECEIPT, YOU MUST
ENCLOSE A STAMPED SELF-
ADDRESSED ENVELOPE.