

TOWN OF SOUTH HERO
South Hero Board of Abatement
Wednesday, January 11, 2023 @ 2 PM
Town Hall Meeting room

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. Adopt rules of Procedure
4. Public Comment
5. Hearing Hobart Tracy and Naomi King 49 Tracy Road, residential
6. Deliberation
7. Adjournment

South Hero Town Office 333 Route 2, South Hero, VT
Mailing Address: PO Box 175, South Hero, VT 05486 Phone: (802)372-5552

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: Hobart Tracy

Applicant name, if different from listed owner: Naomi King

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

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: 49 Tracy Road South Hero VT

(Application continues on next side)

05486

Telephone number of Applicant: 802-307-2605 Email address of Applicant: lemonlilyfarm@gmail.com

Location of property: 49 Tracy Road

Parcel ID (SPAN) Number: TR049 603-189-11020

Property Type: Residential Commercial Agricultural Forest Land

Assessed Value: \$ 171,100.00

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 in which there is manifest error. 24 V.S.A. § 1535(a)(4).
- Taxes 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: _____

On November 20th the house was
destroyed by fire. Fire investigators +

insurance have declared it a total loss.

Signature of Applicant: Naomi King

Date: 12/12/22

Date received by Town Clerk: 12/12/22 Cynthia Spencer
assistant clerk

**Itemized Property Value
Town of South Hero 19**

From Table: MAIN Section 1

Record # 798

Property ID: TR049 **Location:** 49 TRACY RD **Tax Map #:** 5
Owner(s): TRACY HOBART
Description: 41.82 AC & DWL **Last Inspected:** 11/07/2016 **Cost Update:** 05/27/2019
Sale Price: 0 **Sale Date:** 06/22/2018 **Book:** 143 **Page:** 247 **Validity:** No Data
Bldg Type: Single **Quality:** 3.50 AVG/GOOD **Style:** 2 Story **Frame:** Studded
Yr Built: 1810 **Eff Age:** 212 **Area:** 2823 **# Rms:** 10 **Bedrms:** 5 **# Baths:** 2 **# 1/2 Baths:** 0

Item	Description	Percent	Quantity	Unit Cost	Total
BASE COST					
Exterior Wall #1:	WdSidng / Ht=9	100.00		84.86	
ADJUSTMENTS					
Roof #1:	Slate	100.00		4.65	
Subfloor	Wood				
Floor cover #1:	Allowance	100.00		3.98	
Heat/cooling #1:	HW BB/ST	100.00		2.01	
Energy Adjustment	Below Avg			-1.54	
ADJUSTED BASE COST			2,823.00	93.96	265,253

ADDITIONAL FEATURES

Fixtures (beyond allowance of 8)			1.00	1,790.00	1,790
Roughins (beyond allowance of 1)				635.00	
Fireplaces	2 Story / Single		3.00	5,700.00	17,100
Porch #1:	OpenStp/Screen/Roof/Ce		114.00	52.28	5,960
Porch #2:	OpenStp/NoWall/Roof/C		129.00	37.77	4,872
Basement	Stone		1,342.00	22.07	29,618
Basement Outside Entrance				2,005.00	2,005
Garage/Shed #1:	A/1.5S/WdSidng/No		252.00	52.11	13,131
Subtotal					339,728
Local multiplier		0.95			
Current multiplier		1.00			
REPLACEMENT COST NEW					322,742

Condition	Fair/Avg	Percent			
Physical depreciation		38.00			-122,642
Functional depreciation		9.00			-29,047
Economic depreciation					
REPLACEMENT COST NEW LESS DEPRECIATION					171,100

LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
SI Bldg Lot	2.00	1.00	1.20		114,000
AC Other	39.82	1.00	0.90		141,500
Total	41.82				255,500

SITE IMPROVEMENTS	Hsite/Hstd	Quantity	Quality	
Water	y / y	Typical	Average	5,000
Sewer	y / y	Typical	Average	10,000
Total				15,000

OUTBUILDINGS	Hsite/Hstd	% Good	Size	Rate	Extras	
Barn	y / y	40	450	4.00		1,800
Shed	y / y	25	192	2.50		500
Ice House	y / y	40	216	4.00		900
Det. Shed	y / y	40	140	3.00		400
Total						3,600

TOTAL PROPERTY VALUE 445,200

NOTES HOUSESITE VALUE : 303,700

Itemized Property Value
Town of South Hero 19

From Table: MAIN Section 1

Record # 798

Property ID: TR049 Location: 49 TRACY RD Tax Map #: 5
 Owner(s): TRACY HOBART
 Description: 41.82 AC & DWL Last Inspected: 11/07/2016 Cost Update: 05/27/2019
 Sale Price: 0 Sale Date: 06/22/2018 Book: 143 Page: 247 Validity: No Data
 Bldg Type: Single Quality: 3.50 AVG/GOOD Style: 2 Story Frame: Studded
 Yr Built: 1810 Eff Age: 212 Area: 2823 # Rms: 10 Bedrms: 5 # Baths: 2 # 1/2 Baths: 0

Item	Description	Percent	Quantity	Unit Cost	Total
	HOMESTEAD VALUE :				445,200

2008 - Size (10% funct)

2014 - Parcel includes land east of US Route 2, between Route 2 and Tracy Road and west of Tracy Road. Deferred maintenance noted on interior wearing surfaces - three second floor rooms not considered to add value as living space - area over kitchen/corner north of bath and southeast corner room. Basement is crawl space on either side of exterior access on south wall. Functional depreciation for size (8%) and non-operational double-fireplace (2%) on south end of first floor.

2019 - Condition and phys. depr. based upon standard for dwl age and typical maintenance. Functional (7%) from updated schedule and as outlined above.