



Town of Shelburne, Vermont

CHARTERED 1763

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NOTICE OF DECISION

Town of Shelburne Board of Abatement

On March 9, 2023 tax payer Rachel Cartwright submitted an abatement request to Diana Vachon, Town Clerk, regarding the property at 548 Ridgefield Dr, bearing the Parcel ID: 085-0548 and SPAN #: 582-183-11472. Property is residential and has an assessed value of \$827,100.00 as of April 1, 2022. The abatement request was filed pursuant to 24 V.S.A. 535(a)(5), which authorizes abatement of taxes upon real or personal property lost or destroyed during the tax year.

The Board of Abatement held a hearing on the application on May 15, 2023, in a virtual meeting via Zoom. The Applicant, the Town Assessor, and members of the Board of Abatement participated in the hearing via Zoom. The following is a list of participants:

Board of Abatement Members (BOA): Nancy Baker, Chair; David Webster, Vice Chair; Susan Bowen, Bill Deming, Jennifer Leopold, Bob Essman, Becky Moore, Peggy Day, Randy Rowland, Mike Donohue, Lee Suskin, Diana Vachon, Town Clerk. On behalf of the Town: Ted Nelson, Assessor. Abatement Applicants Rachel Cartwright and Andy Cartwright.

Rachel and Andy Cartwright, in their request for an abatement, submitted a brief description of the basis for the abatement request: Their house was destroyed by fire July 23, 2022. Rachel Cartwright testified that they were lucky to escape with their lives. They were no longer able to live there.

Their taxes are paid in full based on the value of the house and land pre-fire. They seek a refund in the appropriate amount as determined by the board. They did not request a specific amount to be abated. The applicants stated that the fire was well publicized with a couple of articles in the paper and interviews with the fire chief. Also, BOA members were welcome to drive by and see the property. Andy Cartwright testified that there is ample paperwork that could be submitted to back up their claim if the BOA requested.

Ted Nelson, Shelburne Town Assessor reviewed his memorandum submitted to Diana Vachon on May 5, 2023 and the CAMA sheet on file for this property. Ted Nelson reported that the fire, which occurred on June 23, shortly after the beginning of the taxable/fiscal year, rendered the residential dwelling a total loss. This was quantified as the dwelling should be taxed at 6.3% of the taxable year. The land and site improvements were not adversely impacted by the fire and therefore are fully taxable for the whole year. Based on these calculations, the adjusted taxable value post fire is determined to be \$206,150. Please refer to the Assessor's memo submitted 5/5/23 for further details.

In a memorandum dated May 12, 2023, under sworn testimony, Betty Jean Bogue, Finance Assistant/Utilities Administrator for the Town of Shelburne, calculated a suggested refund amount based on the Assessor's adjusted taxable value of \$206,150 by applying the non-Homestead tax rate of .021410 (The property owners did not file a homestead declaration HS-122.) and this results in the 2022-2023 adjusted tax amount of \$4,413.67. Deducting the adjusted tax amount from the total tax paid by the Cartwrights gives the suggested tax abatement amount of 13,294.52.

The Town recommends a refund amount of \$13,294.52, as submitted in sworn testimony by the Town. The Town also provided a copy of the paid tax bill on this property.

The Cartwrights agreed with the suggested tax abatement amount.

The Shelburne Board of Abatement (BOA) deliberated the testimony and evidence submitted. Based on that, the BOA voted unanimously to abate \$13,294.52.

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



Nancy Baker, Chair, Board of Abatement

Dated May 2023