

Town of Marlboro, Vermont
Board of Abatement of Property Taxes
Notice of Decision

On June 25, 2025, Heidi Barrows submitted to the Town Clerk a Property Tax Abatement Request Form regarding property located at 2 MacArthur Road, bearing a Parcel ID SPAN 378-117-10658. The request included the statutory reason (unable to pay), a financial disclosure form, copies of tax bills for 2023 and 2024 and Delinquent Tax Collector's Notice dated 07/09/2025.

Property Type: Residential

Assessed Property Value: \$236,700

Abatement Request Pursuant to: 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).

Hearing Date: July 15, 2025, at 4:00 PM at the Marlboro Town Office

Board Members Present: Lister and Delinquent Tax Collector, Evan Wyse; Select Board members Molly Welch, Jeff Skramstad; Justices of the Peace, David Holzapfel, Andy Reichsman, Marcia Hamilton; Treasurer, Rebecca Sevigny; Town Clerk and Lister, Forrest Holzapfel

Appearing for the Applicant: No Representative

Findings of Fact:

1. The Applicant completed The Marlboro Board of Abatement Financial Disclosure Form in detail, to the satisfaction of the Board. Based on the form, her monthly expenses exceed her monthly income.
2. During 2022 and 2023 the Applicant was able to pay more than 60% of taxes due each year, according to the Delinquent Tax Collector's Notice dated 07/09/2025.

Decision:

The board Granted the Applicant's request for abatement in the amount of \$1,210.92. This total consists of \$0 in taxes, \$12.00 in fees, \$355.17 in penalties and \$843.75 in interest.

The Applicant's arguments:

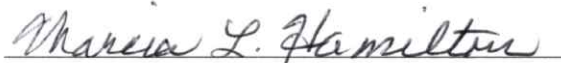
1. The Applicant is unable to pay the due balance of her property taxes for 2022 and 2023.

The Board's reasoning is as follows:

1. The Board abated fees, penalties, and interest but not taxes to avoid setting a precedent for the statutory reason, inability to pay, under 24 V.S.A. § 1535(a)(3).

2. The Town Clerk reported the Applicant's son passed away in a motorcycle accident in May 2023 and she used her financial reserves for funeral, grave plot and monument expenses.
3. The Town Clerk reported that the Town of Marlboro did not send the Applicant periodic statements of accumulating amounts owed in 2023 and 2024 until recently. He further reported the Town now has a more efficient system of sending Delinquent Tax Collector's notices to taxpayers.
4. There are prospective resources in the community from which those experiencing hardship may be qualified to draw. Some Board members suggested that they might identify such assistance while functioning as private individuals. The Board decided to keep its business separate from what private individuals might be able to achieve.

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



Marcia L. Hamilton, Vice-Chair

Board of Abatement of Property Taxes