

# Marlboro Board of Abatement

## Notice of Decision

On 12 July 2025, an application for tax abatement was submitted to the Municipal Clerk by William F. Carlisle & Wylie J. Carlisle regarding property located at: 1011 North Pond Road, bearing a Parcel ID 378-117-10689.

*Property Type:* Camp and 11 acres

*Assessed Property Value:* \$72,300.

*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:* 3 September 2025

*Board Members Present:* T. Hunter Wilson, Marcia Hamilton, Forrest Holzapfel, Evan Wyse, Andy Reichsman, Jeff Skramstad, David Holzapfel, Rebecca Sevigny

*Appearing for the Applicant:* William F. Carlisle, by phone

*Findings of Fact:* The \$1,969.38 taxes due for 2024 were not paid before the due date of 4 October 2024, incurring a fee of \$10, a penalty of \$157.55, and interest of \$225.74. A partial payment of \$750 was made on 28 January 2025, with \$663.68 applied to taxes owed, \$3.37 applied against the fee, \$53.09 applied to the penalty, and \$29.86 applied to the interest due, leaving a balance due of \$1,612.67. Neither owner presented evidence of any prospect of paying either the taxes already due or future taxes. The property is not a primary residence, used as a vacation spot. The property has a deeded right-of-way, so it is not landlocked.

### ***DECISION***

The Applicant's request for abatement was denied by the Board.

*The Applicant's arguments:* William Carlisle described his long ownership of and attachment to this property. He presented persuasive evidence that he has neither an ability to pay the taxes already due nor any likelihood of an ability to pay future taxes. He requested abatement not only of the unpaid taxes from 2024, but also of taxes for 2025 not yet due. He acknowledged that he would likely have to sell the property, but asked that the taxes be abated nonetheless, so that "all of the money will not go to taxes." He suggested that the property may not be valuable because it is landlocked. His co-owner, Wylie Carlisle, did not appear, and his application showed no income and included no statement in support of abatement.

*The Board's reasoning is as follows:* While the members of the Board certainly sympathize with the attachment to a long-held piece of land, that ownership comes with responsibilities and costs. While Vermont statutes allow for abatement in cases of inability to pay, all abatements are at the discretion of the Board, and the Board has abated taxes under this provision when the inability to pay has arisen from a temporary crisis or difficulty, not from a continuing inability without prospects of recovery. The Board understood that while the parcel lacks road frontage, it does have a deeded right-of-way and saw no reason to expect that taxes already due or about to be due would consume the whole proceeds from a sale.

*Signature:*

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

A handwritten signature in cursive script, reading "T. Hunter Wilson", written in black ink.

T. Hunter Wilson

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 must be recorded in the office of the Town Clerk and a certified copy forwarded forthwith to the collector of taxes and the Town Treasurer pursuant to 24 V.S.A. § 1536.