

Marlboro Board of Abatement  
Notice of Decision

On 11 August 2025, an application for tax abatement was submitted to the Municipal Clerk by Dori Patricia Martin regarding property located at: 1929 Lower Dover Road, bearing a Parcel ID 278-117-10202.

*Property Type:* Residential

*Assessed Property Value:* \$173,800.

*Abatement Request:* Pursuant to Taxes or charges in which there is clear or obvious error. 24 V.S.A. § 1535(a)(4).

*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:* Dori-Patricia Martin, by phone.

*Findings of Fact:* This was a complicated case, covering two years of taxes, for 2023 and 2024, for which the circumstances were significantly different. There had, in addition, been confusion over the 2021 taxes, where though the payment had been made in full, it had not been recorded, even though the check for that year had been deposited.

The facts for 2024 are relatively straightforward: the taxes due were \$4,734.13, of which \$3000 was paid on the due date, leaving a balance due of \$1734.13, incurring a fee of \$10, a penalty of \$138.73, and interest of \$36.27. A payment of \$1734.13 on 8 October 2024 was applied with \$1582.57 to the overdue taxes, \$9.13 to the fee, \$126.61 to the penalty, and \$36.27 to the interest, leaving a balance of \$185 due, which was paid in full on 21 July 2025.

For 2023, the taxes due were \$3747.82, of which \$1440.00 was paid on the due date, leaving a balance due of \$2307.82 and incurring a fee of \$2.00, a penalty of \$184.63, and interest of \$727.02 for a total due as of \$3221.47. That amount was paid in full on 11 August 2025.

However, there were significant errors in the treasurer's office during a period of change in the office. Three checks from 2023 (first for \$1000 on 31 October, second for \$1000 on 1 December, and third for \$307.82 on 28 December) were found this year undeposited and unrecorded in a folder in the office. These checks were returned to Ms. Martin. This was the first notice she received that the 2023 taxes had not been paid in full and that penalties and interest had been accumulating.

### ***DECISION***

The Applicant's request for abatement was granted by the Board in a total amount of **\$685.20**. The Late Penalty of \$184.63 and the Administrative Fee of \$2.00 were due in any case, because all payments after the due date were late. The interest that accrued between the due date and the first late check on 31 October '24 was \$23.08. The interest that accrued on the reduced principle before the check on 1 December '24 was \$13.91. The interest that accrued on the remaining principle by the final check on 28 December '24 was \$4.83. Thus, if the "lost" checks had been recorded on time, the total Tax, Penalty, Administrative Fee, and Interest due in 2024 was \$2,536.27, and the applicant paid \$3221.47, overpaying by \$685.20.

The Board orders that this abatement of amounts already paid shall be in the form of a refund.

*The Applicant's arguments:* Ms. Martin was dismayed by the confusion in the Treasurer's office with regard to her taxes and by the lack of timely communications about the apparent lapses over several years. She wanted copies of the uncashed checks that were returned to her and "confiscated" by her bank. She appreciated the earlier correction of the record for 2021 and the consequent amendment of the delinquent notice in July. She argued that the 2024 taxes were paid only three days late and should not have incurred the penalty. In her phone testimony, she believed that the 2023 taxes would have been paid in full before the due date had the uncashed checks been properly deposited.

*The Board's reasoning is as follows:* Although Vermont places the responsibility squarely on the property owner for making sure that any taxes and penalties are paid, the town of Marlboro has routinely notified tax payers of amounts due. We apologize on behalf of the town for the several mixups on the town's part with regard to her taxes.

However, there were errors on both sides. Notably, the three checks erroneously undeposited were all written substantially after the 2023 due date (see the enclosed copy of the checks). The Board has calculated the refunds due as if the returned checks had instead been received on the dates they were written, reducing the amount owed upon which interest was charged.

There is no statutory basis for abating taxes that are only a little late.

*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", is written over a horizontal line.

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.