NOTICE OF DECISION
Town of Manchester Board of Abatement
2025-001 BOA

Prior to December 23, 2024, an application for abatement was submitted to the Town Clerk by Jim McVie, Trustee of the Estate of Sally C. McVie/Sally C. McVie Trust.

The property is located at 434 Longview Drive in Manchester Village, Vermont bearing a parcel ID of 1354 and a span number of 375-116-11707. The property is residential and has an assessed value of $665,900.

The abatement request was pursuant to the following category:

☐ 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 or charges in which there is manifest error 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) to persons 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).

The Board of Abatement held a hearing on the application beginning at 5:30 pm on Wednesday, January 8, 2025 at Manchester Town Hall and via zoom. Members of the Board of Abatement present at the meeting included Cynthia Kilburn, Alison Hill, Chic Murphy, Richard Long, Frank Kropa, Wayne Bell, Martha Heilemann (via zoom), Becky Nawrath (via zoom), Anita L. Sheldon, Gordon Black, Jonathan West, Barbara Powers (arrived at 5:34pm).

Jim McVie, Trustee of the Estate of Sally C. McVie/Sally C. McVie Trust participated via zoom.

The Board's Findings of Fact were as follows:

1. Jim McVie, was the trustee of the Sally C McVie Estate/ Sally C. McVie Trust, owner of real property located at 434 Longview Drive in Manchester Village, Vermont.
2. Documentation provided by Jim McVie indicates an honest effort to update the mailing address for said parcel in September 2022.
3. Documentation provided by Jim McVie indicates additional communication with municipal staff regarding the incorrect mailing address.
4. The municipal Assessing office was part of a database conversion around September 2022.
5. It appears as if the address provided by Jim McVie in September 2022 was updated in the previous Assessing database and inadvertently did not transfer over to the new database.
6. Jim McVie contacted staff at the Town of Manchester in March and April of 2024 in an effort to clear the penalty charges.
7. Jim McVie was provided guidance to remit payment in full on March 22, 2024.
8. Jim McVie confirmed with municipal staff that his payment was received by the municipality, but had not been processed as of April 19, 2024.
9. 24 V.S.A.1535(a)(4) states "Taxes or charges in which there is a manifest error or a mistake of the listers."

10. The board concludes there was a manifest error as the new address provided by Jim McVie in September 2022 did not carry forward to the new assessing database due to an assumed conversion error.

The Applicant's request for abatement was:

☐Denied by the Board.

☒ Granted by the board to abate interest and penalties the amount of $1572.80 as presented due to a manifest error. The interest and penalties in the amount of $1572.80 were never paid by the property owner and therefore will not require a credit or a refund.

☐ This is an abatement of an amount or amounts already paid, and therefore, the board orders that this abatement of an amount or amounts already paid shall be in the form of:

☐ a credit against the tax or charge for the next ensuing tax year or billing cycle and for succeeding tax years or billing cycles if required to use up the amount of the credit; or

☐ a refund.

The Board's reasoning is as follows:

Based on the forgoing findings of fact, the board concludes there was a manifest error due to an inadvertent software conversion error resulting in a former address being transferred to the new assessing software. Therefore, the Board of Abatement abated penalty and interest in the amount of $1572.80 as requested.

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

CA Kilburn 1-14-2024

Cynthia Kilburn, Chair of the Board of Abatement Date

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