

**NOTICE OF ABATEMENT DECISION**

**TOWN OF MENDON**

Name, Property Owner on Grand List: COMOLLI, MARIO & MARIANNE

Name, Applicant: COMOLLI, MARIO & MARIANNE

Mailing Address: 87 Eastridge Circle, Mendon, VT 05701

Telephone: (802) 855 8327 email: [mccomolli@yahoo.com](mailto:mccomolli@yahoo.com)

Location of Property: 87 Eastridge Circle, Mendon, VT 05701

Parcel ID (SPAN) Number: 08011500 - 384-119-11958

Date of Hearing: July 12, 2016

Board of Abatement Members Present: Larry Courcelle, Richard Wilcox, Richard Carlson

Lindsey MacCuaig, Wanda Courcelle, Ann Singiser, Marie Conway.

Persons appearing for the Applicant: Mario Comolli and Marianne Comolli

Abatement Request Category:

Taxes of persons who have died insolvent. 24 V.S.A. S 1535 (a)(1).

Taxes of persons who have removed from the State. 24 V.S.A. s 1535(a)(2)

Taxes of persons who are unable to pay their taxes, interest and collection fees.  
24 V.S.A. S 1535(a)(3)

Taxes in which there is manifest error or a mistake of the listers. 24 V.S.A. s1535(a)(4)

Taxes 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 part in which the mobile home was sited, pursuant to 10 V.S.A. S6237, 24 V.S.A.  
S1535(a)(9).

The exemption amount available under 32 V.S.A. S3802(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 24V.S.A. S1535(a)(6)

Abatement:  Denied  Granted Amount: \$2,100 TAXES; \$168 PENALTY

\$126 INTEREST

**Findings of Fact:**

Mario and Marianne Comolli appeared before the Board of Abatement on Tuesday, July 12 at 6:30 p.m. and presented information and documents to explain and substantiate their stated request for abatement. The Board reviewed the evidence presented, asked for additional evidence, i.e. Social Security statements, as well as bank statements, which the applicants produced for the Board's review. The applicants explained that they had not been the owners of the property during the years when the taxes on the cited property were unpaid. The Comolli's have only recently (within the past 6 months) taken possession of the property, as a result of seeking legal repossession of the property through a Court ordered Judgement against the former owners and transfer of title back into the applicants' names. The applicants were residents of Mendon for 40+ years, and in anticipation of retirement, sold their property in Eastridge Circle to the former delinquent owners, and took back a mortgage on the property in question. The former owners failed to make timely mortgage payments, and more recently, over the last couple of years, no payments at all were made. The applicants have drained their IRA's and savings to support themselves, in lieu of what they expected mortgage payments to do.

As a result, applicants find themselves in a precarious position economically, and are seeking abatement of taxes, penalties and interest which occurred during the former owners possession of the property.

**Reasons for the Board's Decision:**

Based upon the applicants' evidence and following the deliberative session by the Board, it was the unanimous decision of the Board of Abatement to grant abatement of some tax as well as corresponding interest and penalties. In the original documents submitted by the applicants, they had requested an abatement of \$2413. The Chair of the Board, Ann Singiser informed the Comollis that according to law, any abatement would be for taxes, as well as the corresponding interest and penalties.

Since the applicants had already requested a stated amount, the Board agreed to abate prior tax in the amount of \$2,100, and interest for the 6 months of their current occupancy at \$126, as well as the 8% penalty on \$2,100, which amounts to \$168. The total abatement amount granted is \$2,394.

**Certificate:** I hereby certify that this is a true record of the action taken on this appeal by the Board of Abatement of the Town of Mendon.

s/ Ann Singiser \_\_\_\_\_

Chair, Board of Abatement, Ann Singiser

A decision of the Board of Abatement may be appealed to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedures.