

TOWN OF WATERBURY BOARD OF ABATEMENT

NOTICE OF DECISION

On October 30, 2025, an application for tax abatement was submitted to the Municipal Clerk by Jesse Dunham-Friel regarding properties located at: 779 Blackberry Lane; Parcel ID# 210-0500

Property Type: Residential Commercial Agricultural Forest Land

Assessed Property Values: \$833,900

Abatement Request Pursuant to (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 clear or obvious error. 24 V.S.A. § 1535(a)(4).
- Taxes or charges in which there is 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).
- Sewer, water, utility, or service charges caused by circumstances that were difficult to foresee or outside of the person's control. 24 V.S.A. § 1535(a)(10).

Hearing Date: November 17, 2025 and December 15, 2025

Board Members Present at the final meeting: Alec Tuscany, Karen Petrovic, Kane Sweeney, Bob Butler, Liz Schlegel, Katrina VanTyne, Mary Miller, Roger Clapp, Amanda McKay, Mike Bard, Bob Stanton, Tori Taravella

Appearing for the Applicant: Jesse Dunham-Friel by zoom

Findings of Fact:

L. Schlegel opened the hearing by stating the applicants name, Jesse Dunham-Friel, the property address of 779 Blackberry Lane with a parcel ID of 210-0500

Continuation from the November hearing, which was suspended to allow appellant to provide documentation of inability to pay.

L. Schlegel administered the following oath to the applicant: "Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?" J. Dunham-Friel answered in the affirmative.

L. Schlegel asked all board members to disclose any conflicts of interest that exist. There being none the hearing proceeded.

L. Schlegel requested board members to disclose any ex parte communication that has taken place. There being none, the hearing proceeded.

L. Schlegel confirmed the applicant received a copy of the Board's rules of procedure and asked whether the applicant had any questions about how the hearing will proceed.

J. Dunham Friel identified the statutory abatement category as "taxes or charges of persons who are unable to pay their taxes, charges, interest and / or collection fees."

J. Dunham Friel stated the bank is not releasing the remaining loan balance because they claim Dunham-Friel has not substantially completed building.

J. Dunham-Friel stated his construction company is not residential building but rather constructs retaining walls. The property acres are the same as when the property was purchased in 2027, 3.82 acres were removed from land use for building purposes.

L. Schlegel confirmed this is a temporary inability to pay the taxes due to construction and Dunham-Friel stated they would be able to pay their taxes going forward.

A. McKay asked if the \$31,000 of unreleased funds could be used to pay the taxes – applicant seems unsure about that.

Applicant confirmed that they did not contact the Town regarding a payment plan.

A. McKay asked if there is a loan payment due at this time. Yes, applicant is responsible for a loan payment in the amount of \$5,300/month, that is not included on the financials that were supplied to the board.

L. Schlegel closed the hearing.

DECISION

The Applicant's request for abatement was:

Denied by the Board.

Granted by the Board

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

a refund.

The Applicant's arguments: We received a tax bill for the property this year that had a bill date of 7/8/2025 that had a total amount of \$17,729.28 which is 320% of the tax bill from the previous year dated 07/10/2024 that had a total amount of \$5,531.08. This house was built from fall of 2023 to summer of 2024 and we moved into the house end of summer 2024 with only one bedroom finished which is still the case to date. We don't see how the amount of tax to be paid in 2025 could possibly increase by 320% from the first year we lived in the house to the second year we lived in the house. This is not a reasonable increase that we had any way of planning for or expected. We are requesting an abatement for at least some of the increase in tax we have been billed from 2024 to 2025 because at 320% increase is not something that could be reasonably expected or planned to have the funds to cover. We have already paid the amount of tax from the 2024 tax bill and have included a check for that same amount for the second payment. At present we are still working on getting money together to finish off more of the house than just the one bedroom and don't have remotely close to the hugely increased tax bill that was sent for 2025.

The Board's reasoning is as follows: Disappointment applicant did not pursue a payment plan. **K. Sweeney made a motion to deny the request for abatement. M. Bard seconded the motion. Applicant did not satisfy demonstration of financial hardship. A vote was held and passed unanimously.**

Signature:

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



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.