Town of Marlboro, Vermont
Board for the Abatement of Taxes
Decision Letter – May 13, 2025

Martha Thompson
545 South Manorwood Lane
Louisville, Colorado 80025

Dear Ms Thompson,

The Board of Tax Abatement has considered your request for abatement of late fees and interest applied to taxes paid late in the tax years of 2023 and 2024. We have considered the two years separately, as the circumstances and the grounds for the appeal were substantially different for the two years.

For the tax year of 2023, the Board does hereby abate all late fees and interest applied as the result of the late payment of the property tax on SPAN # 378-117-10550, such fees and interest amounting to $1,338.85 The Board finds that there was manifest error on the part of the Town, in that no timely assessment was made and no timely notice of the fees and interest due was sent. Further, the estate placed a notice on 28 March 2024 informing creditors of Ede Thomas's death and requiring such creditors to place a claim for any unpaid debts within four months. No indication of the late fees and interest was sent from the Town within that four month period. The Board agrees that these errors by Town officers render the late fees and interest for 2023 legally uncollectible.

For the tax year of 2024, the Board does not abate the late fees and interest. There was no error on the part of the Town, in that the tax bill was properly sent and received. The Board understands that the estate did not have the cash on hand to pay the taxes, but it could have borrowed against the value of the estate. Many other tax payers in Town confront similar choices, and indeed the taxes including late fees and interest have been paid from the estate.

Sincerely,

T. Hunter Wilson

T. Hunter Wilson
Chair of the Board of Tax Abatement