BOARD OF ABATEMENT HEARING
MEETING MINUTES
October 15, 2025

I. OPEN HEARING – Town Clerk and Treasurer, Zachary Brown, opened the meeting at 6:00 PM. Those present included Dillon Begin, Zachary Brown, Alfred Buckley, Laurie Daley, Michael Daley, Noreen Labrecque, Judith Masson. Fern Owen, Krista Rodrigue, Gordon "Tom" Trammell Jr., and Tana Trammel. Members of the public included Jonathan Benoit via Zoom and Jean Wilson in person.

II. ESTABLISH QUORUM & ELECT CHAIR – Zach counted them members present (11 out of 12), and stated that the members present constituted a quorum. He further asked if there were any nominations for board of abatement chair. Mike made a motion to appoint Dillon as the chairman of the board of abatement. Judith seconded this motion. The motion was unanimously approved. Dillon accepted the position.

III. APPROVE MEETING MINUTES FROM SEPTEMBER 28, 2024 – Meeting minutes were distributed prior to and at the meeting. Zach noted that the date should be changed to September 19, 2024. A brief bit of confusion arose as to when the last meeting was. All board members reviewed the meeting minutes. Chairman Begin entertained a motion to approve the meeting minutes. Mike made a motion to approve the meeting minutes as written. Fern seconded the motion. Chairman Begin called for discussion, seeing none; he called for a vote. The motion passed in the affirmative, carried by the following margin: 8 Approved, 0 Objected, and 3 Abstained (Krista, Tana, and Dillon).

IV. TESTIMONY FROM PROPERTY OWNERS/REPRESENTATIVES-

a. Jonathan & Lenore Benoit, 465 Pollard Hill Road, R03017.B, 126-039-10514 – Chairman Begin administered the oath to Jonathan Benoit, as the appellant for the hearing. Mr. Benoit affirmed the oath. Chairman Begin opened the hearing by stating I hereby open the abatement hearing for Jonathan and Lenore Benoit for their property situated at 465 Pollard Hill, Canaan, VT, with a parcel ID of R03017.B and a span number of 126-039-10514. At this time, if any board member has a known conflict of interest in this case, please state it now." No members of the board came forward with any conflicts of interest. Chairman Begin turned the hearing off to Mr. Benoit to present his testimony. Zach and Noreen clarified that prior to giving more testimony, the appellant needs to state what the statutory reason for abatement is and what exactly the appellant is looking to have abated. Mr. Benoit stated that he was abating his 2022, 2023, 2024, and 2025 taxes and fees based on an errors and omissions (Taxes in which there is manifest error or a mistake of the listers. 24 V.S.A. § 1535(a)(4).) Mr. Benoit stated that he is looking to have the errors corrected. Mr. Benoit gave a presentation on his alleged errors, providing photographs as his proof. He also documented the alleged errors in a table, which broke down what value the alleged errors had on the property and what he believed the correct value should be. The board reviewed his testimony and the documents that he provided beforehand. (A summary of the alleged errors is attached). The current assessed value for the property is $558,900 with the alleged errors correct, Mr. Benoit believes the value of the property should be $360,989.22. The board of abatement asked several clarifying questions to Mr. Benoit. Chairman Begin asked if there was any other questions; seeing none, he closed the hearing by stating: I now hereby close the testimony portion of this hearing.

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V. OTHER BUSINESS – Chairman Begin asked if there was any other business that could legally be brought forth at the hearing. No discussion or action was taken.

VI. DELIBERATIVE SESSION – Chairman Begin entertained a motion to have the board enter into deliberative session to make a ruling on the Benoit's abatement request and to include Jean Wilson to attend the deliberative session. Fern made the said motion and Tom seconded the motion. Chairman Begin called for any further discussion, seeing none, he called for a vote. The motion passed unanimously in the affirmative. Mr. Benoit was thanked for attending and left the meeting. The board of abatement went into deliberative session at 6:36 P.M. Jean Wilson attended. Al made a motion to exit deliberative session at 7:06 P.M. Laurie seconded the motion. Chairman Begin called for any further discussion, seeing none, he called for a vote. The motion passed unanimously in the affirmative. The board of abatement exited deliberative session at 7:06 P.M.

a. Jonathan & Lenore Benoit, 465 Pollard Hill Road, R03017.B, 126-039-10514 – After due deliberation (see below for reasoning), the Board of Abatement unanimously voted to **DENY** Jonathan and Lenore Benoit's request for abatement of property taxes, interest, and collection fees for the tax years 2022, 2023, 2024, and 2025. This decision reflects the Board's determination that:

    i. The alleged errors could not have been known to the listers without inspection and were not visible from the public way.
    ii. The time for addressing assessment-related concerns has passed under the statutory grievance process.
    iii. The Board, in exercising its discretion under 24 V.S.A. § 1535, finds no manifest error or equitable basis for abatement.
    iv. The Board feels it is its duty to uphold past precedent by leaving assessment and valuation matters to the statutory grievance procedure.

b. The Board's reasoning is as follows: The Board of Abatement reviewed Mr. Benoit's testimony, written materials, and accompanying documentation in advance of and during the hearing.

   The Board acknowledges the effort and level of detail Mr. Benoit provided in presenting his case. However, upon review, the Board finds that the concerns raised relate to alleged listing errors that could have been addressed through the annual grievance process as set forth in 32 V.S.A. § 4111–4469, which provides taxpayers the statutory mechanism to contest or correct assessments prior to the finalization of the Grand List. The statutory deadlines for filing such grievances have passed for the tax years in question.

   The Board further finds that, without inspection of the property, there was no reasonable means by which the listers could have observed or identified the alleged errors. As defined in 24 V.S.A § 1535(a)(4), a manifest error means an indisputable, clerical, or mathematical mistake apparent on the face of the record, not one requiring judgment or property inspection. The Board notes that the conditions described by Mr. Benoit were not visible from the public way, and as such, no manifest or clerical error was apparent in the Grand List at the time of lodging.

The Board considers its duty and long-standing practice, as set forth in guidance from the Vermont League of Cities and Towns and the Vermont Superior Court, to uphold the distinction between the abatement process and the tax assessment grievance process. While the abatement statute, 24 V.S.A. § 1535, grants the Board discretionary authority to relieve taxpayers in certain circumstances, that discretion is not intended to replace or reopen the formal grievance and appeal process. After thorough consideration, the Board concludes that no manifest error exists in the Grand List or tax records for the years in question. Furthermore, the circumstances presented do not warrant discretionary abatement.

VII. ADJOURN HEARING – Mike made the motion to adjourn the meeting at 7:06 P.M. Al seconded this motion. Chairman Begin asked if there was any discussion, seeing none, he called for a vote. The motion passed unanimously in the affirmative. Chairman Begin adjourned the meeting at 7:06 P.M.

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Before-and-After Comparison Table

Field	Current Property Card	Corrected Value	Reason for Change
Total Gross Living Area (GLA)	3,740 sq ft	**1,964 sq ft**	Upper level above garage/shop, loft, and basement do not qualify as GLA. (included via Other Space reclassification, 1,776 sf)
Bedrooms in GLA	4	**2**	Two bedrooms in upper level over garage/shop are excluded from GLA. (not costed in current totals)
Bathrooms in GLA	3 full baths	**1 full bath, 1 three-quarter bath**	One bath above garage/shop excluded; one main house bath is a three-quarter bath. (not costed in current totals)
Fixture Count	Based on 3 full baths	**Reduced to match 1 full + 1 three-quarter bath**	Adjusted for accurate plumbing fixture count. (not costed in current totals)
Finished Basement	1,700 sq ft "Finished Basement Partition"	**0 sq ft finished**	Basement is entirely unfinished. (included in current totals)
Basement Valuation	$72,250	**$0**	Remove value assigned to non-existent finished basement. (included in current totals)
Loft Space Above Main House	Counted toward finished area	**Unfinished**	No permanent heat; accessed via spiral staircase. (included via Other Space reclassification, 1,776 sf)
Housesite Acreage	$50,000 (2.00 ac at $25,000/ac)	**$25,000 (1.00 ac at $25,000/ac)**	The housesite is 1.00 acre, not 2.00 acres. (included in current totals)
AC Other	$40,100 (38.08 ac; ≈ $1,053.05/ac after factors)	**$41,153.05 (39.08 ac)**	Adjustment to add incorrect housesite acre to AC Other. (included in current totals)
Total Assessed Value	≈ $558,900	≈ $360,989.22	Reduction of ≈ $197,910.78; annual Homestead tax savings ≈ $5,087.69/year (Non-Homestead ≈ $4,506.03/year). Card-mirrored calc: building items adjusted by local 0.85 and physical 11% (RCNLD factor 0.7565).

TOWN OF CANAAN, VT
BOARD OF ABATEMENT
NOTICE OF DECISION

On September 29th, 2025, an application for tax abatement was submitted to the Municipal Clerk by Jonathan and Lenore Benoit, regarding property located at 465 Pollard Hill Road, bearing a Parcel ID of R03017.B and a Span Number of 126-039-10514.

Property Type: ☒ Residential ☐ Commercial ☐Agricultural ☐Forest Land

Assessed Property Value: $558,900.00

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 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 1st but before October 1st 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).

Hearing Date: October 15, 2025/Opened at 6:00 P.M. & Adjourned at 7:06 P.M.

Board Members Present: Dillon Begin (Chair), Zachary Brown, Alfred Buckley, Laurie Daley, Michael Daley, Noreen Labrecque, Judith Masson. Fern Owen, Krista Rodrigue, Gordon “Tom” Trammell Jr., and Tana Trammel.

Appearing for the Applicant: Jonathan Benoit

Findings of Fact: Mr. Benoit articulated his intention to pursue the abatement of his taxes and fees for the years 2022, 2023, 2024, and 2025 due to identified errors and omissions. He formally stated that the basis for his request for abatement falls under 24 V.S.A. § 1535(a)(4): taxes or charges in which there is manifest error or a mistake of the listers. Mr. Benoit expressed his desire to rectify these errors.

In support of his claims, Mr. Benoit provided a presentation detailing the alleged inaccuracies, which included photographic evidence (attached). Additionally, he documented these errors in a table format (attached) that illustrated the impact of the purported inaccuracies on the property's valuation, along with his asserted correct value.

The property's current assessed value stands at $558,900, whereas Mr. Benoit maintains that, following the correction of the alleged errors, the appropriate value should be $360,989.22. Through the correspondence he submitted, Mr. Benoit indicated his request for the following relief: "to abate the portion of the 2022 property taxes attributable to the erroneous assessment, calculated from the revised assessed value noted above (or, alternatively, computed using the Board-approved corrected lines once entered), to abate any delinquent interest and collection fees associated with the overassessed portion, in accordance with 24 V.S.A. § 1535(c), and to order a refund or credit of the abated amount along with applicable interest, as per 24 V.S.A. § 1535(d)." He subsequently requested the same relief using identical language for the property taxes, fees, and interest pertaining to the years 2023, 2024, and 2025.

DECISION

The applicant's request for abatement was:

☒ **Denied by the Board.**

☐ **Granted by the Board**

Formal Decision:

After due deliberation (see below for reasoning), the Board of Abatement unanimously voted to **DENY** Jonathan and Lenore Benoit's request for abatement of property taxes, interest, and collection fees for the tax years 2022, 2023, 2024, and 2025.

This decision reflects the Board's determination that:

1. The alleged errors could not have been known to the listers without inspection and were not visible from the public way.
2. The time for addressing assessment-related concerns has passed under the statutory grievance process.
3. The Board, in exercising its discretion under 24 V.S.A. § 1535, finds no manifest error or equitable basis for abatement.
4. The Board feels it is its duty to uphold past precedent by leaving assessment and valuation matters to the statutory grievance procedure.

The Board's reasoning is as follows:

The Board of Abatement reviewed Mr. Benoit's testimony, written materials, and accompanying documentation in advance of and during the hearing.

The Board acknowledges the effort and level of detail Mr. Benoit provided in presenting his case. However, upon review, the Board finds that the concerns raised relate to alleged listing errors that could have been addressed through the annual grievance process as set forth in 32 V.S.A. § 4111–4469, which provides taxpayers the statutory mechanism to contest or correct assessments prior to the finalization of the Grand List. The statutory deadlines for filing such grievances have passed for the tax years in question.

The Board further finds that, without inspection of the property, there was no reasonable means by which the listers could have observed or identified the alleged errors. As defined in 24 V.S.A § 1535(a)(4), a manifest error means an indisputable, clerical, or mathematical mistake apparent on the face of the record, not one requiring judgment or property inspection. The Board notes that the conditions described by Mr. Benoit were not visible from the public way, and as such, no manifest or clerical error was apparent in the Grand List at the time of lodging.

The Board considers its duty and long-standing practice, as set forth in guidance from the Vermont League of Cities and Towns and the Vermont Superior Court, to uphold the distinction between the abatement process and the tax assessment grievance process. While the abatement statute, 24 V.S.A. § 1535, grants the Board discretionary authority to relieve taxpayers in certain circumstances, that discretion is not intended to replace or reopen the formal grievance and appeal process. After thorough consideration, the Board concludes that no manifest error exists in the Grand List or tax records for the years in question. Furthermore, the circumstances presented do not warrant discretionary abatement.

NEXT STEPS – ***Appeal of Property Tax Assessment***

While the Board of Abatement has denied this request, the Board wishes to note that property owners retain the right to challenge future assessments through the annual grievance process.

- Each year, the Board of Listers lodges the Abstract Grand List by June 4, after which taxpayers have at least 14 days to file a grievance under 32 V.S.A. § 4111.
- During this period, property owners may request a property inspection and provide documentation supporting any claimed errors or discrepancies.
- Following the grievance hearing, if a property owner disagrees with the Listers' decision, an appeal may be made to the Board of Civil Authority (BCA) as provided under 32 V.S.A. § 4404.

Participation in the grievance process ensures that alleged listing or valuation errors can be reviewed and corrected in a timely and proper manner.

NEXT STEPS – ***Appeal of Abatement Decision***

The Board of Abatement's decisions are final at the municipal level and are made at the sole discretion of the Board pursuant to 24 V.S.A. § 1535.

However, a taxpayer who believes the Board acted outside its authority or contrary to law may seek judicial review by filing an appeal with the Vermont Superior Court, Civil Division, in Essex County where the property is located. Such appeals must be filed within 30 days of the Board's decision, in accordance with Rule 75 of the Vermont Rules of Civil Procedure.

Signature:

I hereby certify that the foregoing three pages are a true record of the action taken by the Board of Abatement.

____

Dillon Begin Chair
Town of Canaan, VT
Board of Abatement