

TOWN OF CRAFTSBURY · PO Box 55 · Craftsbury, VT 05826

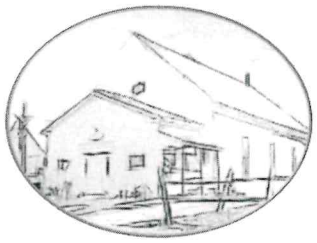
Telephone: 802.586.2823 · Fax: 802.586-2323

Website: www.townofcraftsbury.com · Email: craftsbury@gmail.com

Board Of Civil Authority Warning & Agenda
Thursday, October 30, 2025 at 7 p.m.

AGENDA

- Call to order
- Additions/deletions to the agenda
- Review and decide on a request to abate (cancel or reduce) the Homestead Declaration Penalty assessed against Parcel 3695 for the 2025 tax year
- Other Business
- Public Comment
- Adjournment



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Board Of Civil Authority Warning & Agenda Thursday, October 30, 2025 at 7 p.m.

Present: Tim Fritz, David Rowell, John Zaber, Harry Miller, James Jones, Bruce Urie and Alison Blaney

AGENDA

- Call to order
  meeting was called to order at 7pm
- Additions/deletions to the agenda
  Add approve Minutes
- Approve Minutes
  Minutes of September 9, 2025 was accepted as printed, no changed.
- Review and decide on a request to abate (cancel or reduce) the Homestead Declaration Penalty assessed against Parcel 3695 for the 2025 tax year
  After reviewing the attached documentation, the Board of Civil Authority (BCA) acknowledged and understood that the error leading to the penalty was accidental. However, the BCA determined that granting an abatement in this instance would establish an undesirable precedent for future appeals regarding statutory penalties. John Zaber made a motion to deny the request to abate the Homestead Declaration Penalty for Parcel 3695. Bruce Urie seconded the motion. All members present agreed, and the motion carried.
- Other Business
  No other business
- Public Comment
  No public comment
- Adjournment
  Meeting adjourned at 7:11pm.

Respectfully submitted,
Alison Blaney

Town of Craftsbury, Vermont
Application for Waiver of Late Filed Homestead Penalty
Must be filed within 14 days of Notice of Penalty

Summarized from 32 VSA section 54100):
A taxpayer may appeal an assessment of the Late Filed Homestead penalty within 14 days after the date of mailing of notice of the penalty. Further appeal from the listers is to the Board of Civil Authority and thereafter to the courts. The Selectboard shall have authority in cases of hardship to abate all or any portion of a Late Filed Homestead penalty appealable to the listers under this section and any tax, penalty, and interest arising out of a corrected property classification under this section; and shall state in detail in writing the reasons for its grant or denial of the requested abatement. **Requests for this waiver shall be made to the municipal treasurer (collector of current taxes), and that person shall forward all requests, with his or her recommendation, to the board of Listers (see below to file for hardship consideration with the Selectboard).**

Date of Penalty Notice: Bill date 9/24/25 received 9/30/25
Property Owner Name: Adrian Owens, Allison Van Akkeren
Address: 400 Post Road, Craftsbury, VT
Parcel ID: 0000003695

I hereby request that the Town of Craftsbury, where I reside, waive the Late Homestead Filing Penalty of $ 191.66 on my homestead identified by the property number above.

Allison VanAkkeren
Adrian Owens — Adrian Owens — October 2nd, 2025
Print name above — Signature — Date

Please briefly describe the circumstances and reasons for your request:

Please see attached letter. Thank you

Please Note: The Selectboard will hear the request when due to hardship. <u>If one of the criteria is checked below, this request will go to the Selectboard</u> and be scheduled for an upcoming meeting for consideration (otherwise the request is heard by the Town Clerk and listers). Hardship means an owner's inability to pay or an owner's filing an incorrect, or failing to file, a correct homestead declaration due to one or more of the following (please check one)

- ☐ (1) Full time active military duty of the declarant outside the State;
- ☐ (2) Serious illness or disability of the declarant;
- ☐ (3) Serious illness, disability, or death of an immediate family member of the declarant;
- ☐ (4) Fire, flood, or other disaster.

Adrian Owens
Allison Van Akkeren
400 Post Road
Craftsbury Common, VT 05827
10/02/25
SPAN 168-053-10439

Town of Craftsbury
85 S. Craftsbury Road
Craftsbury, VT 05826

Attention: Homestead Declaration Claims

Dear Craftsbury Municipal Treasure (collector of current taxes),

We are sending this letter as an appeal to the penalty for late filed Homerstad Declaration fee of $191.66 that we were issued in a revised property tax bill dated 9/24/2025 for parcel ID 0000003695. Attached you will find copies of the front and back sides of the 2024 Form HS-122 that we sent in as paper copies when we filed our Vermont taxes in April 2024.

We are sure we sent this Homestead Declaration when we filed our taxes (by mail) as the copy we are sending you was found with the rest of our copies of our tax forms (and it is labeled copy). When Allison spoke to a person at the Vermont Department of Taxes on the phone Allison became aware that we may not have signed this form on page two. That could have been our mistake and possibly the reason why our property was not filed as a Homestead this year. We are unsure about this mishap as we often only sign forms that we are sending and do not always sign our copies of the forms we send in; it is the only feasible explanation we can offer unless the Vermont Department of Taxes simply lost our Homestead Declaration.

We understand that not signing the form may have made our Homestead Declaration Form invalid. We ask that you appreciate that we honestly attempted to file for our Homestead Declaration. Because of this we ask for the late filing fee to be waived. We have owned and cared for this property for 30 years. This penalty is substantial for us, our Adjusted Gross Income has been below $50,000 for several years.

Please contact us if you have questions or concerns. We look forward to hearing from you regarding this issue. We are happy to meet with you in person to clarify any questions for concerns you may have.

Sincerely,
Adrian Owens
Allison Van Akkeren

Copy

Vermont Department of Taxes

2024 Form HS-122

Vermont Homestead Declaration AND Property Tax Credit Claim

* 2 4 1 2 2 1 1 0 0 *

DUE DATE: April 15, 2024. You may file up to Oct. 15, 2024, but the town may assess a penalty. For details on late filing, see instructions.

How to file a Homestead Declaration: Please complete Section A of this form, sign in the signature section at the bottom of page 2, and send the form to the Vermont Department of Taxes.

How to file a Property Tax Credit Claim: To be considered for a Property Tax Credit, you must file a 1) Homestead Declaration (Section A of this form), 2) Property Tax Credit Claim (Section B of this form), and 3) Schedule HI-144, Household Income. Sign this form in the signature section at the bottom of page 2 and send the forms to the Department.

Tired of paper forms? It's fast and convenient to file your claim online at myVTax.vermont.gov.

Annual Vermont Homestead Declaration

SECTION A. This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1, 2024. If your homestead is leased to a tenant on April 1, 2024, you may still claim it as a homestead if it is not leased for more than 182 days in the 2024 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Owens	Adrian	D.	039400122
Spouse's/CU Partner's Last Name	**First Name**	**MI**	**Spouse's or CU Partner's Social Security Number**
Van Akkeren	Allison	B	397721938
Mailing Address (Number and Street/Road or PO Box)			**Claimant's Date of Birth (MM/DD/YYYY)**
400 Post Road			09/08/1968
City	**State**	**ZIP Code**	01/12/1961
Craftsbury Common	VT	05827	
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")			**City/Town of Legal Residence on April 1, 2024 and State**
400 Post Road			Craftsbury VT

Federal Filing Status: ☐ Single ☒ Married/CU Filing Jointly ☐ Married/CU Filing Separately ☐ Head of Household

A1. SPAN - REQUIRED (from the 2023/2024 property tax bill) **A1.** 168-053-10439

A2. Business Use of Dwelling ..... **A2.** 0 . ____ %

A3. Rental Use of Dwelling ..... **A3.** 0 . ____ %

A4. Business or Rental Use of **Improvements or Other Buildings**
Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? ....**A4.** ☐ Yes ☒ No

A5-A8 Special Situations (See instructions for more information). Check the following if it applies:

- ☐ **A5.** Grantor and sole beneficiary of a revocable trust owning the property
- ☐ **A6.** Life estate holder of the property
- ☐ **A7.** Homestead property crosses town boundaries (File a declaration for each town.)
- ☐ **A8.** Residing in a dwelling on the homestead parcel owned by a related farmer.

Please continue to Page 2, Part B, for property tax credit. Sign on Page 2.

Mail to: Vermont Department of Taxes
PO Box 1881
Montpelier, VT 05601-1881

5454

Copy

Claimant's Last Name	Social Security Number
Owens/Van Akkeren	039400122/357721938

* 2 4 1 2 2 1 2 0 0 *

DUE DATE: April 15, 2024. Generally, claims cannot be accepted after Oct. 15, 2024.

SECTION B. PROPERTY TAX CREDIT CLAIM

For Household Income up to $128,000. Complete and attach Schedule HI-144.

To qualify, you must meet the requirements for filing a homestead declaration in addition to the following requirements. ALL eligibility questions must be answered.

B1. Were you domiciled in Vermont all of calendar year 2023? ..... [X] Yes, Go to Line B2. [ ] No, STOP.

B2. Were you claimed as a dependent in 2023 by another taxpayer? .... [ ] Yes, STOP. [X] No, Go to Line B3.

B3. Do you anticipate selling this Vermont housesite on or before April 1, 2024? ..... [ ] Yes, STOP. [X] No, Continue

Amounts for Lines B4 through B6 are found on the 2023/2024 property tax bill. Round amounts to the nearest dollar.

B4. Housesite Value ..... B4. 106,700 .00

B5. Housesite Education Tax. ..... B5. 2,114 .00

B6. Housesite Municipal Tax ..... B6. 711 .00

B7. Ownership Interest ..... B7. 100 .00 %

B8. Household Income (Schedule HI-144, Line z). You MUST attach Schedule HI-144 ..... B8. _____ .00 [ ] Check here if amended Schedule HI-144, Household Income, is included.

Complete the following **ONLY if applicable** from Form LRC-147, Part B.

B9. For Profit Mobile Home Lot Rent (Allocable Rent from Form LRC-147) ..... B9. _____ .00

Not-For-Profit Mobile Home Park, Cooperative, and Land Trust

B10. Allocated Education Tax. ..... B10. _____ .00

B11. Allocated Municipal Tax. ..... B11. _____ .00

OR Property Tax from contiguous property if housesite has less than 2 acres (See instructions.)

B12. Contiguous property Education Tax ..... B12. _____ .00

B13. Contiguous property Municipal Tax ..... B13. _____ .00

MAXIMUM CREDIT AMOUNT IS $8,000.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date (MMDDYYYY)	Daytime Telephone Number
Signature (if a joint return, BOTH must sign.)	Date (MMDDYYYY)	Daytime Telephone Number
Paid Preparer's Signature	Date (MMDDYYYY)	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address	Preparer's SSN or PTIN	FEIN

[ ] Check if the Department of Taxes may discuss this return with the preparer shown.

5454

October 17, 2025

Lister response to parcel 3695

Application for waiver of late filed homestead penalty

The application for waiver has come before the board of listers by way of the town clerk/ municipal treasurer/collector of current taxes. The "Town of Craftsbury application for waiver of late filed homestead penalty" form mentions summary of 32VSAsection 5410 and states that the form be forwarded to the board of listers.

The Craftsbury Board of Listers has met and discussed the following:

The State is the entity that determines when and if and how they have received a homestead application. The state has and will correct its mistakes and in this case has determined to take no action.

The Town of Craftsbury sets and approves penalty rates each year in a process that does not include the Listers. The Board of Listers would prefer that those members of the town that both determine and levy such penalties be the ones that act upon waivers pertaining to those penalties.

The Listers do in fact play a role in Homestead applications. After a homestead is filed with the state, that information is shared with the Listers. The Board of Listers reviews such information as: The business or rental use of the dwelling or of outbuildings, that the correct SPAN is used, that the filers and the property match, and that the filer does in fact reside at the property. This information is shared back and forth with the state as well as the town clerk and records of such are maintained on multiple forms of software. The current Board of Listers have no experience or history in determining the timeliness of a homestead declaration or determining the appropriateness of a penalty.

The Board of Listers has read emails from the property owners to the town clerk and to the state. The board of Listers is basing this response not on these e-mails but rather the appropriateness of the Board of Listers taking action on this or similar applications. If the BCA would request the Board to be present at a further meeting to share opinions and perceptions of e-mails we would.

As presented to us, the Craftsbury Board of Listers does not choose to waive a late fee associated with Parcel 3695. The Board does not wish to set precedent on matters of homestead declaration timeliness. It is the understanding of the Board that the State determines if an application is timely or not and the Governing body of the municipality determines penalty rates.

Signed, Craftsbury Board of Listers:

Jeremiah McCann

Harry Miller

Tom Boyle

Adrian Owens
Allison Van Akkeren
400 Post Road
Craftsbury Common, VT 05827
10/22/25
SPAN 168-053-10439

Town of Craftsbury
85 S. Craftsbury Road
Craftsbury, VT 05826

Attention: Homestead Declaration Claims

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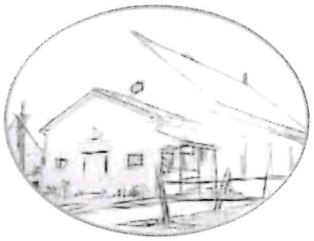
We understand that not signing the form may have made our Homestead Declaration Form invalid. We ask that you appreciate that we honestly attempted to file for our Homestead Declaration. Because of this we ask for the late filing fee to be waived. We have lived on, owned and cared for this property for 30 years. This penalty is substantial for us. Our Adjusted Gross Income has been below $50,000 for several years.

Following are the steps we have taken for this appeal:
1. We were first told to send our appeal to the Vermont Department of taxes. Their response was that we needed to send the appeal to the Town of Craftsbury.
2. We did that. It took several days for Michelle to respond. In her response she asked that we fill out a form and send it with a letter of explanation to the Craftsbury Town Listers.
3. We sent the lister a letter dated October 2nd, 2025. We received a certified letter from the Craftsbury Town Listers today (October 22nd, 2025) explaining that they declined to take any action (not waiving the late fee) because it isn't their job to either determine if the homestead declaration was late (the State's job), or to decide on the penalties (the town of Craftsbury's job).
4. The next step is to appeal to The Craftsbury Board of Civil Authority.

As you can see, although we have responded quickly to this situation it has now been nearly a month since we learned of the Homestead Declaration penalty. We would appreciate a timely response as this penalty is due November 15th, 2025.

Please contact us if you have questions or concerns. We look forward to hearing from you regarding this issue. We are happy to meet with you to clarify any questions for concerns you may have.

Sincerely,
Adrian Owens
Allison Van Akkeren



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November 4, 2025

Adrian Owens
Allison Van Akkeren
400 Post Road
Craftsbury Common, VT 05827

Subject: Denial of Request for Abatement of Homestead Declaration Penalty – Parcel 3695

Dear Adrian Owens and Allison Van Akkeren,

This letter serves as the official written notification of the decision made by the Town of Craftsbury Board of Civil Authority (BCA) regarding your request for abatement (cancellation or reduction) of the penalty assessed against Parcel 3695 for the 2025 tax year Homestead Declaration.

The BCA met on October 30, 2025 to review your written request and all attached documentation.

BCA Decision
The Board of Civil Authority voted to deny your request for abatement of the Homestead Declaration Penalty.

Reasons for the Decision
The Board is required to state in detail the reasons for its decision. The denial was based on the following finding:

1. The BCA acknowledged and understood that the failure to file the Homestead Declaration by the statutory deadline that led to the penalty was accidental.
2. However, the Board determined that the penalty is statutory in nature, and granting an abatement in this instance would establish an undesirable precedent for future penalty appeals. The Board must uphold the consistent application of state law regarding mandatory deadlines.

The motion to deny the abatement request was made by John Zaber, seconded by Bruce Urie and the motion carried unanimously.

Right to Appeal
Please be advised that you have the right to appeal this decision. You may appeal the decision of the Board of Civil Authority to the Vermont Superior Court, Civil Division in the county where the property is located, in accordance with Rule 75 of the Vermont Rules of Civil Procedure.

If you choose to appeal, your complaint must be filed with the Superior Court within 30 days of the date of this notice.

Sincerely,

Michelle Warren

Michelle Warren
Craftsbury Town Clerk and Craftsbury Board of Authority