

VERMONT SUPERIOR COURT
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CIVIL DIVISION
No. 25-CV-02161

Larry Carr v. Town of Richford

ENTRY REGARDING SUMMARY JUDGMENT MOTION

The matter is before the Court under Vermont Rule of Civil Procedure 75, concerning an administrative appeal of the Town of Richford's decision denying abatement of Appellant Larry Carr's property taxes and charges for water and sewer. The Town of Richford has moved for summary judgment on this matter.

For the foregoing reasons, the Court grants the Town of Richford's request for summary judgment.

I. Undisputed Material Facts

Plaintiff Larry Carr owns a property located at 60 Noyes Street, Richford, Vermont. On November 12, 2024, Mr. Carr requested an abatement for his "taxes for water, sewer and property" regarding 60 Noyes Street. See Exhibit A (filed 4/14/2026). His request was based on 24 V.S.A. § 1535(a)(3), which provides that "[t]he board may abate . . . taxes or charges of persons who are unable to pay their taxes or charges, interest, and collection fees." Mr. Carr's request included abatement of charges dating back to 2010.

Mr. Carr's request for abatement was based on his poor health and the decline in his income that resulted from his health issues. He stated that his health issues included falls that left long-term damage to his body, migraines, injuries and pain on the right side of his body, a torn right shoulder that is out of its socket causing permanent damage to nerves and muscles, hip concerns requiring injections, hammer toes, a left knee in need of replacement, broken ribs from a recent fall, blood clots, breathing issues, a form of cancer, and a limited ability to be on his feet. *Id.* These issues have prevented him from being able to work. *Id.*

Mr. Carr testified to these health issues at a hearing before the Board on April 8, 2025. He did not provide any documentation to support his health issues. He also stated he was involved in bankruptcy proceedings for some of the years for which he requested abatement. When the Board asked Mr. Carr when the health issues began, he stated they have been ongoing for three years.

Mr. Carr did not raise any other specific issues in his letter to the Board or at the hearing.

The Board's decision considered Mr. Carr's health issues as testified and the fact that he had filed for bankruptcy during some of the years in question. See Exhibit D (filed 4/14/2026).

The Board made findings of fact and denied the request for two reasons: (1) the delinquencies predated the onset of his health issues he claimed, and (2) the Board wanted to avoid setting a precedent of forgiving taxes for residents dealing with health problems, given that many others in the Town also face health issues. *Id.*

II. Standard of Review

Summary judgment is proper “if the movant shows that there is no genuine dispute as to any material fact and the movant is entitled to judgment as a matter of law.” V.R.C.P. 56(a); *Gallipo v. City of Rutland*, 163 Vt. 83, 86 (1994).

A motion for summary judgment must be accompanied by a statement listing the undisputed material facts that support the motion. The non-moving party then may dispute those facts and additionally “file a separate and concise statement of additional material facts.” V.R.C.P. 56(c)(2). The moving party is then required to respond to the additional statement of facts to explain why they are not disputed or not material.

Parties must support all facts presented by admissible evidence, and the Court will disregard conclusory facts and conclusions of law. *H & E Equipment Services, Inc. v. Cassani Electric, Inc.*, 2017 VT 17, ¶ 20, 204 Vt. 559. In deciding a motion for summary judgment, the Court will give the non-moving party the benefit of all reasonable doubts and inferences. *Robertson v. Mylan Labs., Inc.*, 2004 VT 15, ¶ 15, 176 Vt. 356.

III. Conclusions of Law

This matter is before the Court on an appeal under Vermont Rule of Civil Procedure 75. “Rule 75 places the [superior] court in the position of an appellate court in reviewing administrative agency decisions.” *Guntlow v. Bd. of Abatement, Town of Pownal*, 2014 VT 118, ¶ 17, 198 Vt. 174 (quotations omitted) (quoting *Garbitelli v. Town of Brookfield*, 2011 VT 122, ¶ 7, 191 Vt. 76). This Court’s review is narrow — “a tax-abatement decision is entirely discretionary” and as such the Court here only “reviews it for abuse of discretion.” *Id.* at ¶ 18 (citing *Garbitelli*, 2011 VT 122, ¶ 7). The Court looks to the administrative record “to determine whether there was any competent evidence to support the [agency’s] findings.” *Id.* (quoting *Roberts v. Univ. of Vt.*, 2013 VT 30, ¶ 14, 193 Vt. 529). However, on any question of law, the court will exercise its independent judgment. *Id.*

In plain language, this means that this Court is not allowed to consider facts regarding Mr. Carr’s abatement request if those facts are being raised during this appeal for the first time. It can only consider the record Mr. Carr made before the Board – the contents of his abatement request, the evidence he presented at the hearing, and the Board’s decision. This Court is not permitted to consider matters that were not raised before the Board.

Mr. Carr presents in this case several matters not raised in front of the Board and not found in the administrative record below. First, Mr. Carr presents a question regarding the Town’s compliance with 32 V.S.A. § 5252 in relation to “a threatened tax sale proceeding.” See Plaintiffs Reply to Motion for Summary Judgment (filed 5/18/2026). However, this is not the

proceeding to raise the issue; it should be raised if the Town moves forward with the alleged tax-sale proceeding.

Mr. Carr raises other factual arguments not in the administrative record below, and the Court does not consider those facts because they are not properly before this Court on appeal. For example, Mr. Carr disputes the amount the Town has charged him. He asserts this matter was raised before the Board, because his letter states that he is asking for “an abatement on my taxes for water, sewer and property on 60 Noyes Street, Richford.” Ex. A. This generalized request for abatement of all charges and taxes is not enough to put the Town on notice of the specific requests. And the issue was not raised at all during the hearing. The only issue properly raised in the abatement request and discussed at the hearing were health issues. The Court is sorry to hear that Mr. Carr’s health issues have further deteriorated since his initial appeal was filed and wishes him a speedy recovery. Any new medical issues would have to first be considered by the Board, and can only be decided by this Court if the Board denies a future request for abatement.

In addition, while Mr. Carr argues in his opposition that the Board’s decision did not comply with the requirements of 24 V.S.A. § 1535(c) to “state in detail in writing the reasons for its decisions,” this issue was also not properly raised in Mr. Carr’s notice of appeal. Mr. Carr raised it for the first time in his opposition to the motion for summary judgment.

Even if the Court were to disregard this procedural problem, Mr. Carr’s argument does not succeed as a legal matter. The Vermont Supreme Court requires boards of abatement to meet the following standard:

A board of abatement’s decision must provide sufficient explanation to “indicat[e] to the parties, and to an appellate court, what was decided and upon what considerations.” *Punderson*, 136 Vt. at 225, 388 A.2d at 376 (citations omitted). The writing need not be lengthy, exhaustive, or legalistic, and need not satisfy the standards we would apply to a trial court’s findings. But it must address the arguments raised by the applicant. See *Harris*, 158 Vt. at 481, 613 A.2d at 699. The more detailed and clear a taxpayer’s own presentation, the greater the board’s duty to respond in kind. See *id.* at 482 n. 3, 613 A.2d at 699 n. 3.”

Guntlow, 2014 VT 118, ¶ 32.

Here, the Board made findings of fact that detailed Mr. Carr’s health issues, when they began, and his request. It then explained its legal conclusions for why it was not granting the abatement. The legal conclusions explained why it specifically denied Mr. Carr’s request and then a policy matter that it considered more broadly. Under *Guntlow*, this is enough.

Turning now to the issue raised by Mr. Carr in his complaint and notice of appeal, the Court, based on the administrative record, finds no abuse of discretion in the denial of Mr. Carr’s abatement request. The findings considered the evidence Mr. Carr presented about his health issues and denied his request on two bases: (1) that his health issues did not date back to the time

when his payments became delinquent and (2) the board did not want to start a precedent of abating taxes for all residents with health issues.

Mr. Carr's only detailed reason for his abatement request was his health, which had declined in the last three years. By contrast, his tax delinquencies were more than ten years old. As such, the Board did not find it credible that all his prior delinquencies were due to his health issues. This is not an abuse of discretion.

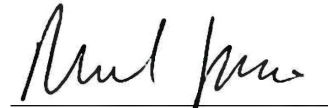
Second, considering the Town's funding sources, the Board did not want to set a precedent and, in turn, reduce town funding by abating taxes and fees solely on the basis that an individual had health issues. Each of these provides a rational basis for the Board's decision.

While the Board did not specifically include an explanation regarding the bankruptcy in its reasoning, it did include it in the findings of fact. Given the highly deferential standard and that the evidence presented by Mr. Carr was only testimony with no documentation, the Court does not find that the Board abused its discretion for failing to specifically consider the bankruptcy in its reasoning. See *Guntlow*, 2014 VT 118, ¶¶ 27–28.

ORDER

The Court grants summary judgment for the Town of Richford. The Court will issue a separate judgment order.

Electronically signed on September 18, 2026, pursuant to V.R.E.F. 9(d).



Navah C. Spero
Superior Court Judge