

Village of Old Bennington, Board of Tax Abatement
Notice of Decision, March 4, 2026

On Jan. 26, 2026, an application for tax abatement was submitted to the Village Clerk by Tzaims Luksus, the listed owner of property located at 18 Walloomsac Road, bearing a Parcel ID number 051-015-65889. It is residential property with an assessed value of \$368,600 as of 2025.

Mr. Luksus requested a reconsideration of his previous request for tax abatement, which was rejected by the Board in October 2024. The Board at that time cited V.S.A. Sec. 1535(a), which lists seven situations which can qualify a property owner for temporary tax abatement, and found that Mr. Luksus's situation did not match any of them. (For reference, a list of those seven situations is appended to this decision.)

Mr. Luksus's new request was considerably narrower than his previous one, asking only for the abatement of his accrued interest and penalties, not the abatement of his unpaid taxes. He said that the Board had previously noted that he held equity in the property, which could be tapped to pay the amounts due, but he now wished to clarify that he had no realistic access to that equity, due to his age, health, income and location. He said he was 94 years old and living in Myanmar, with Social Security benefits of about \$1,000 a month as his sole source of income. Those circumstances, he said, made him ineligible for home equity loans, reverse mortgages, or traditional refinancing. Nor was he physically or financially able to prepare the property for sale, market it, or sell it from Myanmar. He said he was "land poor, holding title to property but without meaningful access to its value to satisfy the growing burden of interest and penalties."

He added, "The continued accrual of interest and fees creates an ever-expanding obligation that I can never repay, even while attempting to send small payments when possible." He asked that all the accrued (past) and future interest and penalties be abated. "This would allow any funds I am able to send to be applied to the principal balance, rather than being consumed by compounding charges."

All members of the Board of Tax Abatement were given copies of Mr. Luksus's request for abatement.

Mr. Luksus did not attend the Tax Abatement hearing in person, join on Zoom, or send a representative.

Board of Abatement members present at the hearing were Trustee Jim Thatch, who presided; Trustees Than Marcoux, Ed Woods, and Susan Wright; Village Treasurer Ron Rabidou; and Village Clerk Mary Walsh. Village Trustee Tom Woodward was absent.