

Board of Abatement Meeting Minutes

Monday, December 3, 2018 at 6pm at the Calais Town Offices

Present: Denise Wheeler (Chair), Clif Emmons (Member), Katie Lane-Karnas (Recording Secretary), Jerome Lipani (ORCA), Judy Robert (Town Clerk), Sandra Ferver (Town Treasurer); Nel Emlen (JP), John McCullough (Lister), Jan Ohlsson (Lister), Wilson Hughes (Lister), Scott Bassage (JP), Charlotte Hanna Bassage (JP), Reed Cherrington, Kristina Bielenberg (JP), Dillon Burns (JP)

1. Call to Order: Denise Wheeler called the meeting to order at 6:00 pm.
2. Oaths of Office: The Chair swore in members of the Board of Abatement and confirmed that no one had any conflict of interest nor ex parte communication on this matter. Reed Cherrington commented that he was not attending on behalf of the Levins, but that Martha Levin is aware that he is attending.

3. Abatement Requests:

- a) Martha Levin, whose property is 675 Long Meadow Hill Road, Calais, VT Parcel ID (SPAN) #430675, has requested to have her taxes abated in the amount of \$3,833.45; the abatement is requested under the statutory criteria “taxes in which there is a manifest error or mistake of the listers.”

Jan Ohlsson reported to the Board that in April 2016, the Levins’ house burned down; in August of the same year, the BOA abated their taxes accordingly. The Listers believed they had taken the house off the Grand List, but due to a mistake, they had not; as a result, Martha Levin paid the full tax amount in 2017. The Listers have since caught this mistake and the current, corrected lister card was reviewed. The Listers recommended that the Town correct the overpayment of taxes by Martha Levin. The question was raised whether to refund the amount or apply credit future taxes (both are permitted by law). The Board considered that the tax amount to be abated is \$3833.45 and the interest amount to be abated is \$19.17.

Dillon Burns moved to abate Martha Levin’s taxes for 2017 for \$3852.62, which includes the interest amount to be abated of \$19.17; she amended to state that it be refunded with a Town check. Denise Wheeler seconded, and the motion passed unanimously.

The Town Treasurer confirmed that the second payment of Martha Levin’s taxes have already been paid in full.

- b) Small amounts of delinquent property taxes: The Town Treasurer reported that payments coming in after the November tax deadline grace period are considered delinquent; there are nine on the list owing less than \$5 each. The Delinquent Tax Collector/Treasurer read the individual 2018 delinquent taxes owed that were equal to five dollars and under from the Delinquent Tax list. See attached 2018 Delinquent Tax List. She requested that the Board allow the Town Treasurer to abate these small amounts. She pointed out the cost of postage, envelope, warrant, delinquent tax policy, administrative time, ink etc. is more than the amount of delinquent tax owed. She read advice of the Town Attorney who advised her

to bring these very small amounts to the Board of Abatement to abate; this creates record of the decision and action and takes Delinquent Tax Collector and Town Treasurer off the hook.

Charlotte Hanna Bassage made a motion to abate small amounts of taxes owed in 2018; Wilson Hughes seconded. Discussion ensued regarding the appropriate limit amount to set and the amounts currently on the list. The motion was voted on and passed 11-0 (Kristina Bielenberg abstained, explaining that Vermont law does not specifically permit towns to take this action). Jan Ohlsson and the Chair reported that in the past, there was not a Town policy to abate small amounts, but they had; perhaps it was identified as a “manifest error” because that language does not identify who made the error (it could have been the person who wrote the check). The Town Clerk shared that it has been quite embarrassing or angering for taxpayers who are delinquent in these small amounts to drive coins down to the Town Office to pay. The Chair asked Tina Bielenberg if she would draft a letter to the legislature requesting creation of a statutory means to clean up these small delinquent taxes, and she agreed.

The Board inquired about overpayments, and the Town Treasurer reported that small amounts, under \$10, of overpayment result in a call to the tax payer for applying to their next years’ taxes; amounts more than this are refunded.

The Town Treasurer suggested creation of a policy to allow going forth for the Delinquent Tax Collector to abate amounts of \$5 or less, providing the total amount is less than \$25, above which the Board would reconvene. The Chair stated that East Montpelier has such a policy, but the Calais Board of Abatement has not in the past, as it is not permitted statutorily; the other option is to meet once a year to take this action. Discussion ensued, and the Board decided to meet once a year after tax season to take this action.

4. Approve minutes:

- a) Denise Wheeler moved and Scott Bassage seconded to approve the minutes of the 5/14/2018 meeting, which was continued on 6/11/2018, with the changes as noted; the motion passed 11-0 (Kristina Bielenberg abstained because she was not in attendance at the meeting).

5. Adjournment: Wilson Hughes made a motion to adjourn at 6:32 pm. The motion was seconded, voted on and carried.

Date: 12/4/2018 Respectfully Submitted, Katie Lane-Karnas, Recording Secretary

Approved by the Board of Abatement at the 8/12/2019 meeting

Click on the link below to view documents associated with this agenda:

https://drive.google.com/open?id=1g7mvry58rn6TsF_TMCsSy6rv78UmUSI6