

Board of Abatement Meeting Minutes

Monday, June 22, 2020 at 6:30 pm via Zoom conference call

Present: Denise Wheeler (Chair), Clif Emmons (Member), Katie Lane-Karnas (Recording Secretary), Judy Robert (Town Clerk), Barbara Butler (Assistant Town Clerk), Sandra Ferver (Delinquent Tax Collector); John McCullough (Lister), Jan Ohlsson (Lister), Wilson Hughes (Lister), Scott Bassage (JP), Charlotte Hanna Bassage (JP), Reed Cherrington, Dillon Burns (JP)

1. Call to Order: Denise Wheeler called the meeting to order at 6:30 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 on this matter. (It was not possible to circulate the oath signature paper due to the coronavirus-context video chat; each person swore the oath in a roll call.)
3. Small Amount Abatement: The Board reviewed the most current delinquent tax list (6/18/2020) with amounts \$5.00 and under highlighted. The Town Treasurer asked the Board for authorization to abate these highlighted amounts, in total \$5.22, as they are far too small to warrant collection efforts. Primarily, these amounts were mistakes on checks (in the amount of a few cents), or had interest due in the amount of a few cents. Barbara Butler made a motion to abate all the small tax amounts as noted on the spreadsheet totaling \$5.22. Jan Ohlsson seconded, and the motion passed unanimously in a roll call vote.

The following parcels are those that were abated:

| Parcel # | Name | Delinquent Tax Amount |
|----------|--------------------|-----------------------|
| 610297 | AZARIAN COMMONS | 0.01 |
| 050052 | BACKMAN RACHAEL S | 0.01 |
| 030008 | BETIT, MICHAEL | 0.01 |
| NP0526 | BIGRAS CHRISTINA M | 0.06 |
| 332163 | COHEN BEN | 0.23 |
| 630382 | DAVIS ERIC | 0.01 |
| 461294 | FISH GLEE | 0.10 |
| C11500 | GABLE DEBRA | 0.87 |
| 145609 | GRANT IRENE | 1.14 |
| CP0148 | HAZELTON PETER D | 0.01 |
| 212220 | HOWE BROOKE | 0.01 |
| 461573 | MACKENZIE THOMAS | 0.42 |
| CP0032 | MCELWAIN DARIEN | 0.51 |
| 050117 | MILLER CHRISTOPHER | 1.77 |
| 382200 | NEFF, CHRISTOPHER | 0.01 |

| | | |
|--------|--------------------|------|
| 531118 | PORTER LOUIS P TRU | 0.01 |
| 371619 | SHAFFER DENNIS L | 0.01 |
| 091903 | WITHAM DAVID & NIN | 0.03 |

The Town Clerk noted that the Town Attorney was consulted and his opinion remains the same as at the last meeting. In his opinion, it is fine to abate existing small amounts. There is no other way in the law to clear them from the books and it is generally accepted that abatement, though not a perfect fit, is the best and most transparent process to deal with them.

He also noted that as to authority to prospectively abate amounts of \$5.00 and under, he acknowledged the hassle to deal with these small amounts and carry them on the books. Still, he advised to have them presented to the BOA and a decision made for specific taxpayers on a list each year, rather than to say the Town will not collect any underpayments of \$5.00 or less. In an email, he added, "There is nothing in the abatement statutes that allows the prospective abatement of taxes of any amount, and it seems to open the door to persons who might intentionally underpay their taxes each year. It also leaves open the question of how much is actually owed. For example, if someone's property taxes are \$1,000.00, but the Town doesn't collect underpayments of \$5.00 or less, then does the taxpayer actually only owe only \$995? Something might this could be the grounds for a court to set aside a tax sale. Property taxes are serious stuff. They are a lien against property. I just don't see the modest convenience being worth the risks."

4. Approve minutes:

- a) Scott Bassage moved and Denise Wheeler seconded to approve the minutes of the 8/12/2019 meeting. The motion passed unanimously with three members abstaining because they were not in attendance at the meeting.

5. Adjournment: John Brabant made a motion to adjourn at 6:42 pm. The motion was seconded, voted on and carried.

Date: 6/23/2020 Respectfully Submitted, Katie Lane-Karnas, Recording Secretary
Approved by the Board of Abatement at the _____ meeting

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<https://drive.google.com/drive/folders/1FIWPwGFSZLF2lh2JvNetxm94GeD3L-F?usp=sharing>