

Board of Abatement Meeting Minutes

Monday, August 12, 2019 at 6 pm at the Calais Town Offices

Present: Denise Wheeler (Chair), Rose Pelchuck (Member), Katie Lane-Karnas (Recording Secretary), Judy Fitch (Town Clerk), Barbara Butler (Assistant Town Clerk), Sandra Ferver (Town Treasurer), Wilson Hughes (Lister), John McCullough (Lister), Dillon Burns (Justice of the Peace), Scott Bassage (Justice of the Peace), Charlotte Hanna Bassage (Justice of the Peace), Tammie Beauregard, Ira Lane, Connie Lane

Note: The meeting is open to the public. A Board of Abatement meeting is a quasi-judicial proceeding which means that members of the public must be notified of the meeting, but may only observe. The Board may hear only from the taxpayer, a lister or someone else from town government, or anyone called by the Board as a witness to provide information

1. Call to Order: Denise Wheeler called the meeting to order at 6:00 pm.
2. Public Comment: None.
3. Review, Additions/Changes to Agenda: The Chair reviewed the rules of procedure for the Board of Abatement (“BOA”), and reviewed the purpose of a BOA meeting. Tammie Beauregard and each member of the BOA swore an oath. The Chair identified the parcel ID number in question as 530052.
4. Request for Abatement, Tammie Beauregard of 52 Martin Rd.:
 - a) Tammie Beauregard presented to the Board, explaining that she is a newer homeowner. She realized that the listers made significant errors on her assessment beginning three years ago; she apologized for not coming in sooner to speak with the listers regarding the confusing codes. During this time period, she had been busy caretaking for her father and being a single mother. She is requesting an abatement in the amount of overpayment. The statutory criteria she cited for requesting abatement is “taxes in which there is a mistake of the listers,” 24 VSA, 1535 (a)(4).
 - b) Lister Wilson Hughes reported that he went out and looked at the property at the request of the appellant. Errors in the number of bathrooms, type of shingle, and building type were found. This resulted in the assessment codes being entered into the database incorrectly; it has been inaccurate for three years. He reviewed the overpayment amounts for each of the three years and calculated \$3,470.98. The overpayment was calculated after correcting the assessed value. The appellant also paid additional interest and penalty in 2016 when she was on a payment plan. The Chair pointed out that the appellant may owe the state some of her refund back (after the value is reassessed); this would be the responsibility of the appellant, not the Town.
 - c) Members of the BOA had the opportunity to ask questions. The appellant answered that

her calculation for the corrected amount is \$3,479.96. The Town Treasurer reviewed the calculations and confirmed that the correct amount is \$3,479.98.

d) Dillon Burns moved to abate the taxes of Tammie Beauregard in the amount of \$3,479.98 based on an error of the listers; Scott Bassage seconded. The Town Treasurer asked the Board to consider that there may be statutory interest refunded to the appellant (which is based on the delinquent tax interest charged during the time period where there was an error of the assessed value); if that's so, she would suggest an amendment to the motion that in addition to \$3,479.98, to include any statutory interest that was due to the appellant be added. Dillon accepted the amendment and Scott Bassage seconded it. The motion was voted and passed unanimously. The Board authorized the Chair to write up the decision and sign it.

5. Abatement of Small Amounts of Taxes: The statute is silent as what to do for small amounts of delinquent taxes owed; best practice, on the advice of the Town Attorney, is for the Delinquent Tax Collector to come in front of the BOA and request abatement of small amounts. Abatement means the account is brought to \$0, and the delinquency is forgiven. Most of the small amount delinquencies are around \$1, with the exception of two. The first is in the amount of \$10.05; this was due to a typographical error on the check which the particular person's mortgage company kicked in to avoid the property going to tax sale. In this particular case, the Delinquent Tax Collector advised abating that amount. In the other situation, for an amount of \$10.82, the taxpayer intended to pay the full bill but sent their check late and the next month's interest had already been applied. The Delinquent Tax Collector advised abating because of the circumstance and the intention to have paid the bill in full. The Delinquent Tax Collector pointed out that amount in the \$1 range are not economical for the Town to pursue. The following are the parcels being discussed for small amount abatement:

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| Parcel CP0310 | Ben-Ali Mohamed | \$0.08 |
| Parcel CP 0166 | Bloom Colleen (LIF) | \$0.88 |
| Parcel 090350 | Denton Hillary | \$10.05 |
| Parcel A19879 | Lamb Robert | \$0.08 |
| Parcel WL0178 | Pariseau Tamera | \$10.82 |
| Parcel 510835 | Rogers David E | \$1.90 |

Barbara Butler made a motion to abate small amounts of taxes in the amount of \$23.81. Wilson Hughes seconded, and the motion passed unanimously.

Scott Bassage moved to approve the minutes of the December 3, 2018 meeting of the Board of Abatement. The motion was seconded and passed unanimously.

6. Adjournment: Wilson Hughes made a motion to adjourn at 6:33 pm. The motion was seconded, voted on and passed unanimously.

Date: 8/13/2019 Respectfully Submitted, Katie Lane-Karnas, Recording Secretary
Approved by the Board of Abatement at the 6/22/2020 meeting