

Board of Abatement Meeting Minutes

Monday, February 1, 2021 at 6 pm via Zoom conference call

Present: Judy Robert (Town Clerk), Sandra Ferver (Town Treasurer and Delinquent Tax Collector); **Selectboard:** Denise Wheeler (Chair), Sharon Winn Fannon (Vice Chair), Rose Pelchuck, Clif Emmons; **Justices of the Peace:** Janet Pocerobba, Dillon Burns, Michael Loignon, Barbara Butler; **Listers:** John McCullough, Jan Ohlsson, Wilson Hughes; **Recording Secretary:** Katie Lane-Karnas; **Others in Attendance:** Bill Davis

1. Call to Order: Denise Wheeler called the meeting to order at 6:06 pm.
2. Approve minutes: Judy Robert moved and Clif Emmons seconded to approve the minutes of the October 26, 2020; continued to Monday, November 9 and Monday, November 30, 2020 meeting. The motion passed unanimously with Janet Pocerobba, Sharon Winn Fannon, John McCullough, Michael Loignon, and Wilson Hughes abstaining because they were not in attendance at the meeting.
3. Oaths of Office: The Chair swore in members of the Board of Abatement (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).
4. Small Amount Abatement: The Board reviewed the most current delinquent tax list to be abated (dated 1/28/2021) with amounts of \$1.00 and under. The Town Attorney's opinion remains that 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 a yearly abatement, though not a perfect fit, is the best and most transparent process to deal with them.
The Town Treasurer asked the Board for authorization to abate these amounts, in total \$2.14, 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. Sandra Ferver made a motion to abate all the small tax amounts as noted on the spreadsheet totaling \$2.14. Barbara Butler seconded, and the motion passed unanimously in a roll call vote.

The following parcels are those that were abated:

Parcel No.	Name	Amount
CP0354	BELISLE FAMILY REV	\$0.10
211859	BIELENBERG CARL	\$0.01
051857	BUCK FAMILY TRUST	\$0.65
460154	DAVIS TRISTAN M	\$0.17
491250	EMMONS BRIAN	\$0.01
250923	ENO GERALD F	\$0.01

461250	GISH	\$0.01
A19548	GOODRICH JULIAN R	\$0.21
CP0120	GREENAN THOMAS	\$0.01
A18032	GUERRETTE SANDRA L	\$0.01
010136	HEBERT JOCELYN L	\$0.01
211834	HOWE TIMOTHY P	\$0.01
100802	IEVA BRADLEY REVOC	\$0.01
NP0286	KRIEGER RUTH A	\$0.01
110100	LANE KAREN E	\$0.01
430675	LEVIN MARTHA	\$0.01
321187	MCCULLOUGH CRUSHIN	\$0.02
361056	NOYES LINDA	\$0.01
050243	OWENS STEPHEN	\$0.62
NP0010	RANCOURT ELIZABETH	\$0.23
146200	WEEKS CYNTHIA	\$0.01
	TOTAL	\$2.14

5. Wass Abatement Request: This request is regarding parcel ID (SPAN) # 120-037-10890. The applicants had not indicated on the abatement request form which statutory criteria their request is for. The Chair contacted the applicants to inquire as to under which abatement category they were requesting abatement. They requested that the BOA make that determination. The total abatement amount requested is \$118.64 (made up of the penalty of \$101.69 and interest of \$16.95).

The BOA looked at the list of reasons for which they may abate. The Town Treasurer was questioned about and reported that the final checkbox listed refers to the veteran's exemption (for veterans missing the exemption deadline due to disability or sickness). The third box is for persons unable to pay their taxes. The applicants are requesting abatement because they forgot to pay their taxes and have not missed a payment in 25 years. They wished the Town Office had contacted them with a phone call. The Treasurer pointed out that by the time the Office would know to call someone, their taxes would be late and the penalty would apply. The Town Attorney said that although none of the boxes apply, the hearing may still be held. Normally, abatement is due to duress, and inability to pay; forgetting to pay is not a reason to qualify for abatement. Each member weighed in with comments which included: noting the good job the Town Office staff does posting reminders on Front Porch Forum to more than 800 taxpayers; appreciation for the applicants for having paid taxes on time all this time; that many of our taxpayers have very similar conditions (impending surgery, seniors, volunteerism); sympathy for the applicants' situation.

This is less about denying the request for abatement rather than recognizing there is no statutory authority under which the Board may abate in this situation.

Sharon Winn Fannon made the motion that the request is not approved because the Board of Abatement lacks authority to approve under the criteria outlined in the statute, for the reasons

offered by the applicant. Wilson Hughes seconded the motion which passed unanimously by roll call vote.

6. North Calais Memorial Hall Association Tax Abatement Request: The Listers and Delinquent Tax Collector have been seeking resolution for a \$17.96 tax fee to the NCMHA that is in error. The Delinquent Tax Collector filled out the abatement request in the amount of \$17.96, citing the statutory criteria “taxes in which there is a manifest error.” Jan Ohlsson explained that when the NCMHA acquired the Stow Women’s Relief Fund property, it was assumed the tax exempt status would remain. There was a transition period of six weeks that the exemption did not occur, and was corrected by the Calais Listers. All of the data in one computer system says there is no value due taxes, but the second system that the Treasurer uses has had this amount due. There has been no response from Vermont Property Valuation and Review. Jan Ohlsson reported that this error has not shown up on any other non-profit organizations and is an anomaly. Denise Wheeler made a motion that we abate the NCMHA taxes in the amount of \$17.96, under the statutory criteria “taxes in which there is a manifest error.” The motion was seconded, voted by roll call, and passed unanimously.
7. Adjournment: Jan Ohlsson made a motion to adjourn at 6:38 pm. The motion was seconded by Wilson Hughes, voted and carried.

Date: 2/4/2021 Respectfully Submitted, Katie Lane-Karnas, Recording Secretary
Approved by the Board of Abatement at the 8/9/2021 meeting