

Calais Board of Abatement Meeting Minutes

April 18, 2022, ~ 6pm at Calais Town Hall

Present: Denise Wheeler (Chair), Jan Ohlsson (Lister), John Brabant (SB), Marc Mihaly (SB), Sharon Winn (SB), Wilson Hughes (Lister), Jeremy Weiss (Town Clerk), John McCullough (Lister), Rick Keene (SB), Charlotte Hanna Bassage (JP), Janet Pocarobba (JP), Barbara Butler (JP) Sandra Ferver (Interim Delinquent Tax Collector, via telephone)

1. **Call to order:** Denise Wheeler called the meeting to order at 6pm.
2. **Oaths of Office:** The Chair had all members sign in under oath.
3. **Approve Minutes:** **Rick Keene moved** to approve the minutes of the October 25, 2021 meeting. **John McCullough seconded** the motion. The motion passed unanimously. Sharon Winn abstained because she was not in attendance at the meeting.
4. **Steven Mills:** (continuation of hearing from October 25, 2021)
Parcel # 050058, 58 West County Road
Request: \$2000
Statutory Criteria: 24 V.S.A. § 1535(a)(3) Taxes of persons who are unable to pay taxes, interest, and collection fees.

Denise Wheeler explained the town has received confirmation from VHFA Homeowner Assistance program that payment for Mr. Mills back taxes and fees has been initiated and will be paid in full. Interim Treasurer Sandra Ferver confirmed the money has already been allocated by the program. **John Brabant moved** that we deny the request for property tax abatement as it has been rendered moot due to the course of events since the original date of action. **Denise Wheeler seconded** the motion. **The motion passed unanimously.**

5. **Jeff and Susan DeForge:**
Parcel # 591838, 1838 Sodom Pond Road
Request: \$70.83
Statutory Criteria: 24 V.S.A. § 1535(a)(4) Taxes in which there is manifest error or a mistake of the listers.

Background: Jeff and Susan DeForge made the request based on their second installment tax payment being lost in the mail. They provided the Board a copy of the check stub. When they received notice of delinquency from the Town, they delivered a check to the Town office the following day. They request that the amount of the penalty and interest be abated. **Jan Ohlsson moved** to grant the abatement request. **John McCullough seconded** the motion.

Discussion: A clarification was offered that postal error might be among the reasons to abate based on a manifest error per 24 V.S.A. § 1535(a)(4). From About Abatement which was authored by the Vermont Secretary of State states, “Note that this reason really includes two different reasons for abatement: manifest error made by anyone, not necessarily the listers or a town official, or a mistake of the listers” at page 6. Further, the Board of Abatements is specifically relying on this interpretation when acting on this request.

Barbara Butler questioned whether this is opening a precedence because of things lost in the mail. There was a discussion that this is a unique situation because the check was lost.

The motion carried with 11 yeas, and 1 nay.

Sandra Ferver moved to apply a credit resulting from the abatement to the 2022 tax bill (and apply the statute to the motion) **Denise Wheeler seconded** the motion.

The motion carried unanimously.

6. Request from Delinquent Tax Collector to abate small amounts of delinquent taxes owed in the total amount of \$7.71 (See below)

PARCEL #	NAME	DELINQUENT AMOUNT DUE
610249	AZARIAN, MARY	0.07
381860	BAUM, MARY C.	0.01
20077	BENNETT, JOAN L.	0.41
A17386	CASSIDY, MAUREEN	0.01
460154	DAVIES, TRISTAN M.	0.20
370480	ELLIS, MICHAEL A.	0.92
145609	GRANT, IRENE	0.39
151694	GRZANKOWSKI, SCOTT	0.56
360164	GUNTHER, TAMMY	1.12
146815	JOHNSON, MARK A.	0.16
B10748	LOW, LOUISE	0.01
630641	MITCHELL, ROBERT E.	0.73
451093	OHLSON, PAUL	0.01
100349	OLANDER, PAUL W.	0.52
A18585	SINGER, MASON R.	0.1
410789	THORTON AMY BROOK	0.01
530106	TROMBLY, GREGORY A.	0.62
450842	VANDER, PYL BOBIC	1.85
A19600	WOODFIELD, MICHAEL	0.01
	TOTAL	7.71

Sandra moved to abate the small amounts of taxes. **Rick Keene seconded** the motion. **The motion carried unanimously.**

7. **Adjournment**

At 6:19 **Sharon Winn moved** to adjourn. **Marc Mihaly seconded** the motion. The motion carried unanimously, and the meeting was adjourned.

Respectfully submitted,

Jeremy Weiss, Clerk of Board of Abatement