TOWN OF ESSEX
VERMONT

81 MAIN STREET, ESSEX JUNCTION, VERMONT 05452

BOARD OF CIVIL AUTHORITY
MEETING AS THE BOARD OF ABATEMENT
MINUTES OF MEETING
JUNE 27, 2022

Members Present In-Person: Dawn Hill-Fleury, Chair; Alyssa Black; Diane Clemens; Bernard Couture; Tracey Delphia; Betsy Dunn; Linda Myers; Andy Watts.
Members Present Virtually: Kelly Adams; Kendall Chamberlin; Patrick Murray; Brian Shelden
Staff Present: Karen Lemnah, Assessor; Susan McNamara-Hill, Clerk/Treasurer
Applicant Present: Paula Miller (virtual)

1 – CALL TO ORDER
The meeting was called to order at 6 p.m. by Dawn Hill-Fleury, Chair.

2– REQUESTS FOR ABATEMENT
A. **The Offset House, Inc. – Request to abate late payment penalty of $3,058.03. No statutory reason provided.**
Ms. Hill-Fleury said that The Offset House, Inc. has requested abatement because their CFO retired, and that this justification does not meet any of the abatement requirements.

Motion by Betsy Dunn, second by Andy Watts to deny the abatement request. All in favor, motion passed.

B. Paula Miller – Request to abate late payment penalty of $216.11. No statutory reason provided.
Ms. Miller said that her taxes were late due to having a remote home closing, and that she was unaware that they were due, as she was moving from Pennsylvania during this time. She said that she had no paperwork to view prior to the closing and had thought that she would get a tax bill in her own name. Ms. Delphia said that tax information is legally required to be in all closing documentation, even if it is done virtually. Mr. Murray said that every Vermont citizen has an obligation to know when their taxes are due, and that this would not be a statutory reason for abatement.

Motion by Patrick Murray, seconded by Diane Clemens, to deny the abatement request. All in favor, motion passed.

C. Ricky Dennis – Request to abate late payment penalty of $299.25 due to taxes of persons who are unable to pay their taxes, interest and collection fees. 24 VSA §1535(a)(3).

Ms. Hill-Fleury said that this abatement was requested because Mr. Dennis has stated that he is unable to pay his taxes, however no documentation was provided for this. Ms. Clemens said that she feels that documentation should be seen prior to approval.

Motion by Betsy Dunn, seconded by Bernard Couture, to table this application until more documentation is presented. 11 in favor, 1 opposed, motion passed.

D. Geraldine Hallock – Request to abate up to $33,476.63 taxes penalty and interest for years 2017-2021 due to taxes of persons who have died insolvent. 24 VSA §1535(a)(1); taxes of persons who are unable to pay their taxes, interest and collection fees. 24 VSA §1535(a)(3); taxes upon real or personal property destroyed during the year. 24 VSA §1535(a)(5).
Ms. Hill-Fleury said that there is no paperwork to back this application up, and that the person who has signed the application is the reported owner of the property. There is uncertainty as to whom has died insolvent, and the applicant has checked of several other categories without documentation. Ms. McNamara-Hill said that the finance department has attempted unsuccessfully to contact the homeowner. Mr. Couture and Ms. Dunn suggested that the application be tabled until additional information can be gained. Mr. Shelden asked if the applicant can apply again, Ms. Hill-Fleury answered affirmatively.

Motion by Patrick Murray, seconded by Brian Shelden to deny the abatement citing lack of information. All in favor, motion passed.

E. Gillian Franks – Request to abate $425.26 in taxes due to taxes in which there is a manifest error or a mistake of the listers. 24 VSA §1535(a)(4).
Ms. Lemnah explained that homes that are associated with Champlain Valley Housing Trust have a 30% reduction in tax assessment. She said that there had been an error in 2015 and this property was not given the 30% reduction in assessment. Ms. Lemnah has corrected the issue so that it will not happen in the future and said that she also discovered seven other properties who have had the same issue, however the Frank and Abbot-Hourigan properties are the only two who have requested abatement. Ms. Adams suggested that the Town reached out to the other five property owners and credit their taxes for the overpayment. The Board discussed the possibility of it and how it related to the responsibilities of the Board of Abatement. Ms. Hill-Fleury said that she would reach out to Champlain Housing Trust to see if they had a suggestion for how to approach this.

Motion by Betsy Dunn, seconded by Tracey Delphia to approve the abatement. All in favor, motion passed.

F. Nancy Abbott-Hourigan – Request to abate $2,859.52 in taxes due to taxes in which there is a manifest error or a mistake of the listers. 24 VSA §1535(a)(4).

Motion by Betsy Dunn, seconded by Susan McNamara-Hill to approve the abatement. All in favor, motion passed.

3– DELIBERATION
None.

4 – ADJOURNMENT
Motion by Betsy Dunn, seconded by Diane Clemens to adjourn the meeting. All in favor, motion passed.

Respectfully submitted,
Darby Mayville, Recording Secretary