BOARD OF CIVIL AUTHORITY
MEETING AS THE BOARD OF ABATEMENT
DRAFT MINUTES OF MEETING
SEPTEMBER 24, 2023

Members Present In-Person: Dawn Hill-Fleury, Chair; Betsy Dunn, Vice-Chair; Rey Garofano; Georgia Lavigne; Nanette Rogers, Town Clerk; Erik Post; Margaret Smith; Andy Watts; Irene Wrenner

Members Present Virtually: Kendall Chamberlin; Leonora Dodge

Guests Present In-Person: Monique Lemire, Deborah Norton

Guest Present Virtually: Cassandra Reyes

1. **CALL TO ORDER**
Ms. Hill-Fleury called the meeting to order at 6 PM.

2. AGENDA ADDTIONS/CHANGES
None.

3. APPROVE AGENDA

BETSY DUNN made a motion, seconded by IRENE WRENNER, to approve the agenda. Motion passed 11-0.

4. PUBLIC TO BE HEARD
None.

5. CONSENT ITEMS
a. Approve minutes: June 25, 2024

BETSY DUNN made a motion, seconded by MARGARET SMITH, to accept the minutes as amended. Motion passed 11-0.
Changes:
-Ms. Garofano was listed twice in the attendance.

b. Authorize election officials to deposit absentee ballots through the tabulators during the 30 days preceding the November 5 General Election in accordance with 24 V.S.A. §2546(a).

REY GAROFANO made a motion, seconded by BETSY DUNN, to authorize election officials to deposit absentee ballots through the tabulators within 30 days preceding the November 5 General Election in accordance with 24 V.S.A. §2546(a). Motion passed 11-0.

c. Designate two or more Justices of the Peace to deliver ballots to ill or disabled voters in accordance with 24 V.S.A.§2538(a)(b).

DAWN HILL-FLEURY made a motion, no second, to allow BETSY DUNN and LINDA MYERS to deliver ballots to ill or disabled voters. Motion passed 11-0.

6. REQUESTS FOR ABATEMENT

a. Monique Lemire (Estate Executor), Robert P. Lemire, Jr. property - Request to abate taxes of persons who have died insolvent (24 V.S.A. §1535(a)(3).

Ms. Lemire said that her nephew died in February, and she is the executor to the estate. The courts are not allowing her to sell the home yet, and there are no funds at this point. She is willing to pay the taxes after the sale goes through. A GoFundMe paid the previous tax installment. The BCA questioned the length of time of the court process, and what would happen if it was delayed indefinitely. Ms. Lemire said that she is hopeful that she will be able to sell the property this fall or winter. Ms. Hill-Fleury suggested that Ms. Lemire let the interest accrue, and then come back to the BCA to abate all the interest. All agreed.

BETSY DUNN made a motion, seconded by ANDY WATTS, to table the application until the sale of the property. Motion passed 11-0.

b. Cassandra Reyes on behalf of Elaine Mackenzie - Request to abate taxes of persons who are unable to pay their taxes, interest, and collection fees (24 V.S.A. §1535(a)(3).

Ms. Reyes said that she is Elaine Mackenzie’s daughter. Ms. Mackenzie lost her job, got into a car accident, was hospitalized, had cancer, and had to take money out of her retirement fund to purchase a car. She has fallen behind on her taxes as a result. Ms. Reyes is requesting that previous years’ interest and fees be abated, and that Ms. Mackenzie be on a payment plan. She is also requesting that previous tax bills be taxed at the homestead rate, as Ms. Mackenzie did not apply for such but lived in the property. Ms. Hill-Fleury said that Ms. Mackenzie had not paid taxes in 2022 prior to her losing her job. Ms. Reyes said that Ms. Mackenzie has struggled with depression and that her children were not aware of the full extent of her issues until recently. As Essex has already paid the homestead fee to the school district, the BCA is unable to abate this. Ms. Reyes said that she believes that the most recent tax payment was made last week.

BETSY DUNN made a motion, seconded by REY GARFANO, to waive penalties and interest of $1,748.53, under Abatement Statue 3, with the understanding that a payment plan will be put in place within a week. Amended to state that the amount is $1738.53. Motion passed 11-0.

c. Deborah Norton - Request to abate taxes of persons who are unable to pay their taxes, interest, and collection fees (24 V.S.A. §1535(a)(3).

Ms. Norton said that her husband left her in 2017, and his parents, who had always paid the taxes, stopped doing such. She has had many other issues since then, including being attacked by squirrels, appliance failure, pipes breaking, and hospitalization. She is on SSI and her son is on SSDI and is beginning to get back on her feet. Five generations of her family has been in the home. The home is in her name only however her ex-husband said that he was filing a homestead declaration but did not. Her home is currently up for tax sale. She attempted to sell her home, but it did not sell. The divorce decree said that she would receive the home plus be responsible for the back taxes. She had not asked for abatement at that point because she was not aware it was an option. If put on a payment plan, she would be able to pay $250 per month. Her ex-husband had gone on SSI as well, and she stated that he did not work during their marriage. Ms. Hill-Fleury said that, should she provide paperwork from the divorce providing that he is insolvent, abatement may be able to occur. She would also be able to prove that she had no income via her financial affidavits from divorce. Ms. Norton did not file any income tax and does not believe that her ex-husband did either. Ms. Hill-Fleury suggested that Ms. Norton speak with the City about payment plans, as her property is located within their boundaries. She also said that they would need proof that both were insolvent in the years that they jointly owned the property. Ms. Norton will call the tax department to see if she will be able to find out if her ex-husband filed taxes during the time that they owned property together. She will gather information on taxes for her and her ex-husband and her SSI income. Once these documents are complied another meeting will be held.

IRENE WRENNER made a motion, seconded by ERIK POST, to table the abatement. Motion passed 11-0.

7. DELIBERATION
None.

8. ADJOURNMENT
The meeting was adjourned.

Respectfully submitted,
Darby Mayville, Recording Secretary