## **Board Of Civil Authority & Abatement**

minutes
Tuesday September 30, 2014

**PRESENT:** Janice Aldrich, Tim Carver, Sue Clayton, Ruth Farnham, David Grundy, Julia Haynes, Florence Morse, Teresa Conti, Steve Sparrow, Carl Etnier, Casey Northrup, Ross Hazel, Putnam Clayton, Don Welch, Karen Gramer(Collector of Delinquent Taxes), Deborah Gordon(appellant)

Board Member David Grundy called hearing to order at 7:00 pm.

## Order of Business

-Election of Chair - A brief discussion of the open meeting law requirement of every town board elects a chair. Motion made and second received to elect David Grundy as Chair of the Board of Civil Authority. All voted in favor. Motion passed.

-Official Board Name – Clerk Conti explained part of the confusion of not being in compliance with the first meeting was in part the name of the Board of Civil Authority. In researching various towns' abatement Boards names as well as the State Statutes, there are three: Board of Tax Abatement, Board of Civil Authority & Abatement, and Board of Abatement. After short discussion, motion made and second received to officially change this Board to be called the Board of Tax Abatement. All voted in favor. Motion passed.

-Introduction of parties and oaths (if needed) — Chair Grundy proceeded with the introductions of the Board Members. He then explained that no oaths were necessary, as this was not an appeal case.

Chair Grundy addressed Ms Gordon (appellant) and explained the abatement process. He invited her to speak on her behalf. She explained her situation in that she had moved to South Carolina for a while. The home, located on US Route 2 was for sale, but did not sell. She rented it out, only to have the tenants not pay the rent, destroy the building, and cause legal matters that have put extra financial strains on her at this time. She returned to Vermont to regain employment that was promised, but it did not carry through. The tenants were involved in serious illegal matters. After staying with relatives until she could get the house livable, she has moved back into the home and has acquired employment. She has been trying to pay on the arrears of the property taxes of \$200 per month, but it does not cover the principal, interest, and penalty. She did get the 2011/2012 tax year paid off in August, 2014, but is feeling overwhelmed with the onset of the next year already due. She requests abatement for something just to help her maintain and keep her property. When asked about the amount that she was requesting, she did not know what to ask, as she had never done this before, and was having a hard time doing so now. A monthly payment agreement of around \$125-\$150 would work better for her until she gets herself situated. With no further testimony, Ms. Gordon departed.

The Board reviewed the state statutory criteria of 24 VSA 1535(a) for power to grant abatement. They cite number (3) taxes of persons who are unable to pay their taxes, interest, and collection fees.

The total amount that she is in the arrears now is \$4975.52 for the tax years of 2012/2013 (\$2263.87) and 2013/2014 (\$2711.65). These amounts include the balance due on principle, interest, and penalty. A print-out of previous year's history payments was provided and reviewed. Ms. Gramer (Collector of Delinquent Taxes) spoke of how she has been working with Ms. Gordon. She believes that Ms. Gordon is sincere is trying to get caught up and get her life back on track. A monthly payment agreement of \$125-\$150 would work on a reasonable balance.

Treasurer Welch made the proposal to abate most of the arrears leaving a partial amount for Ms Gordon to pay in installments as she has been. After reviewing the figures, a motion was made and second received to abate all the arrears amount of principle, interest, and penalty EXCEPT for \$1000.00 with this balance to be split between principle and penalty. All voted in favor and partial abatement granted.

Town Clerk Conti will notify the appellant. Town Treasurer will adjust the Tax Records. Collector of Delinquent Taxes will work with Ms. Gordon regarding a payment plan on the delinquent taxes.

Motion made with second received to adjourn. All voted in favor and adjourn at 7:50 pm.

Respectfully submitted,

Teresa E. Conti Town Clerk