

**From:** [Town Auditors](#)  
**To:** [Town Clerk](#)  
**Cc:** [Jennifer Devine](#)  
**Subject:** Fw: Tonight's selectboard waiver agenda item  
**Date:** Monday, August 19, 2024 11:31:14 AM  
**Attachments:** [EM-Conflict-of-Interest-Ordinance-as-Adopted-0304141.pdf](#)

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Good morning, Rosie

I just read your draft minutes for the August 5th selectboard meeting, and realized I never copied you on my memo to the selectboard about the late homestead penalty waiver vote. Sorry about that; I'm forwarding it below.

I have 4 corrections I'd like you to make to the 8/5 minutes before they are final:

Under *Also Present*:

1.) Please include me as present (via zoom) at the meeting: **Deb Fillion, Town Auditor**

Under *Waiving Penalty for Homestead Declaration*:

2.) You'll see that I wrote the memo as **Town Auditor Deborah Fillion** (not Lister); please correct that. Thanks.

3.) The amount I specified in writing and on zoom was more than **\$7,800** (not \$7,500).

4.) I never said anyone "should abstain" from voting. In my written memo, I was careful to say "presumably" and that the town policy "could prohibit" two members from participating in the vote. Also in my memo, I referred to (and attached) the conflict of interest ordinance which calls for members to **recuse** (not abstain). And on the ORCA tape, I asked if Carl and Scott were recusing themselves.

Please replace that sentence with language from my memo, like so:

"She also indicated that **two members of the board have not yet filed their 2024 HS-122s, presumably making them subject to the penalty fee. She pointed out that the town's conflict of interest ordinance could prohibit them from participating in tonight's vote.**"

I may not be able to attend today's forum and meeting, so kindly acknowledge receipt of this email. And please let me know if you foresee any problem with making these changes for the SB meeting tonight.

Thank you very much,

-Deb

Deborah Fillion  
East Montpelier Town Auditor

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**From:** Town Auditors  
**Sent:** Monday, August 5, 2024 5:32 PM  
**To:** Jennifer Devine <manager@eastmontpeliervt.org>  
**Subject:** Tonight's selectboard waiver agenda item

Hello, Jen.

At tonight's selectboard meeting, one of the agenda items is to vote on whether or not to waive the penalty fee for late-filing Homestead Declaration tax forms (HS-122s). The annual filing due date is April 15th. After that initial filing, revised HS-122s may be filed without penalty.

Before they vote, I think the board needs to consider a couple of things:

1) In tax year 2023-24, the town waived a total of \$7,892.57 in penalties that would have been levied against 20 late filers. This revenue is collected by the town to help offset the cost of town officials administering the homestead program at the local level, including time spent processing late filings and issuing revised tax bills after initial tax bills have been printed and mailed.

2) Two members of the board have not yet filed their 2024 HS-122s, presumably making them subject to the penalty fee. As an auditor reviewing the town policies each year, it appears to me that the town's conflict of interest ordinance could prohibit them from participating in tonight's vote.

Please share this with the board.

Thank you,

Deb

Deborah Fillion  
East Montpelier Town Auditor

attachment:

EM-Conflict-of-Interest-Ordinance-as-Adopted-0304141.pdf