# TOWN OF HIGHGATE
# Board of Abatement

## Thursday, December 1, 2016 @ 6:30pm

***NOTE: All actions taken are unanimous unless otherwise stated.***

**A. Call to Order & Roll Call**
The meeting was called to order by John Ferland @ 6:30pm.

Present for this meeting were:
Board of Abatement Members: Shelley Laroche; Clarence J. Miller; Peter St. Germain; Aimee Reynolds; Wendi Dusablon; Dennis Nolan; Randall J. Connelly; Christopher Yates; Claude Chevalier; John Ferland; Patty Rainville; Sharon Bousquet; Josh LaRocque (arrived @ 6:38pm)

Applicants: Todd & Diana Greenough were noticed on this hearing, but were not present.

**B. Overview**
John gave an overview of the case to be discussed this evening. Everyone received (ahead of time) the notice of the hearing and the letter from the applicants and associated documents requesting abatement for their late fee penalty and interest in the amount of $165.96.

**C. Abatement Hearings**
**Greenough, Todd & Diana**
**85 Parker Place**
**Parcel # 0005017156**

John began by asking if anyone had a conflict of interest and should recuse themselves from this hearing. There were none. The decision by the Board of Abatement must be in writing to Mr. & Mrs. Greenough. The Greenough's were noticed on this hearing via certified mail, but were not present. Shelley read aloud from their letter dated November 10, 2016 and was received by the town on November 15, 2016. Mrs. Greenough called after she received a notice that their payment was received after the due date of October 27th by 5pm. The penalty and interest assessed was $165.96. Mrs. Greenough stated that the payment was mailed out of Burlington and she had asked the postal worker if it would get to Highgate on time. She was told it should not be a problem. This is the first year that we no longer accept postmarks. This was a warned article at town meeting and voted on from the floor on March 1, 2016. It was also clearly marked on the bill in more than one spot. Shelley let Mrs. Greenough know on the phone that she did not believe that she qualified for an abatement based on the criteria listed in the "About Abatement" publication. Shelley read the criteria to Mrs. Greenough on the phone. The Greenoughs were not the only ones whose payment did not get here on time. Shelley prepared a list of parcels that came in either by mail, or in person the day after the due date. The others have all paid the late fee and understood or are in the process of doing so with Shelley through a payment plan. Mrs. Greenough stated in her letter that she contacted the Highgate Post Office and was told that their hours of operation on October 27th were from 8-10:00am. This is not accurate. The Highgate Post Office counter is open 9-noon and 1-4pm daily. The lobby is open until 4:30pm. Shelley stated it can be confirmed with the Highgate Postmaster that she went to the Post Office on a few occasions the day taxes were due, October 27th. The last visit was late in the afternoon where our PO Box was checked, the counter was checked and Cindy opened up the blue box outside as well. We had everything that was in on October 27th. The payment from the Greenoughs was received the following day, October 28th, and processed, leaving a balance of $165.96 which was the penalty and interest portion. The Greenoughs submitted the payment of $165.96, check #6075, with their request for abatement, which was received on November 15th. The check was applied to their balance, which is now $0.00. Mr. & Mrs. Greenough were requesting an abatement and refund of $165.96. It was noted that the Greenoughs have a history in Highgate of paying their taxes on time or

early, prior to this year. This just happens to be the first year we do not accept posmarks, which was clearly marked in red on the tax bills. The Board of Abatement came to the conclusion that we would be setting a precedent if they were to abate the penalty and interest when several others also came in late as well. It is also clearly stated in the abatement guidelines that the board can only grant abatement in certain cases, as listed below;

***Limits on the board of abatement's discretion***

*The board is never required to grant a particular abatement. However, the board may not grant abatement in all cases. It only has the power to grant abatement if it finds that the taxpayer falls within the statutory criteria of 24 V.S.A. §1535(a).*
*§ 1535(a) provides that the board may abate in whole or part taxes, interest, or collection fees accruing to the town in the following cases:*
*(1) taxes of persons who have died insolvent;*
*(2) taxes of persons who have removed from the state;*
*(3) taxes of persons who are unable to pay their taxes, interest, and collection fees;*
*(4) taxes in which there is manifest error or a mistake of the listers;*
*(5) taxes upon real or personal property lost or destroyed during the tax year;*
*(6) the exemption amount available under 32 V.S.A. § 3802(11) to persons otherwise eligible for exemption who file a claim on or after May 1 but before October 1 due to the claimant's sickness or disability or other good cause as determined by the board of abatement; but that exemption amount shall be reduced by 20 percent of the total exemption for each month or portion of a month the claim is late filed.*
*(7), (8) [Repealed.]*
*(9) taxes upon a mobile home moved from the town during the tax year as a result of a change in use of the mobile home park land or parts thereof, or closure of the mobile home park in which the mobile home was sited, pursuant to 10 V.S.A. § 6237.*

Motion by Claude Chevalier to ***deny*** the abatement request from Todd & Diana Greenough in the amount of $165.96 based on the guidelines set forth in the "About Abatement" publication. This request does not fall within any of the criteria listed above and would be setting a precedent for future abatement requests as well. The motion was seconded by Chris Yates – **APPROVED.**

**D. Adjournment**

Motion by Claude Chevalier to adjourn the Board of Abatement meeting @ 6:44pm. The motion was seconded by Chris Yates – **APPROVED.**

Minutes respectfully submitted by,

Wendi Dusablon
Town Clerk
December 5, 2016