

TOWN OF HIGHGATE

Board of Abatement

Thursday, September 15, 2016 @ 6:15pm

NOTE: All actions taken are unanimous unless otherwise stated.

A. Call to Order & Roll Call

The meeting was called to order by John Ferland @ 6:17pm.

Present for this meeting were:

Board of Abatement Members: Chris Yates; Randy Connelly (arrived 6:25) ; Sharon Bousquet (arrived 6:22); Claude Chevalier; John Ferland; Dennis Nolan; Anne Harper; Clarence Miller; Wendi Dusablon; Peter St. Germain; Aimee Reynolds

absent were Bruce Butler, Josh LaRocque, Shirley Fecteau, Shelley Laroche & Patty Rainville

Applicants: Tim Reynolds

B. Overview

John gave an overview of the hearings to be discussed this evening. Everyone received (ahead of time) the notice of these hearings and the letters from the applicants requesting abatement and their reasoning for asking.

C. Abatement Hearings

- **Duffy, Anne J.**
800 Country Club Road
Parcel 0002039210

Ms. Duffy installed a shed in 2011 and due to lister error there was an increase on her property card of \$48,000.00 on her assessed value. Ms. Duffy stated the correct increase in her assessed value should have been \$4,800.00, not \$48,000.00, which is a big difference! This error was noticed in the fall of 2015 and the listers went before the Selectboard at that time to fix the error in the current year and refund Ms. Duffy for her overpayment in 2015. Ms. Duffy was issued a check in November 2015 for that current year's error on her taxes, as the taxes had already been paid. Ms. Duffy is now asking that the town refund her back the additional four years of 2011, 2012, 2013 and 2014 that she over paid. The amount retroactive would be \$2,889.77. Aimee Reynolds, lister, agrees with this figure based on each year's tax rate. Clarence questioned the ability to go back so many years, Aimee verified she does have the right to ask but it needed to be verified by the Board of Abatement, not the Selectboard this time. Clarence also questions why the mistake was not caught if her value increased so much in 2011. Neither Ms. Duffy or the listers office caught the mistake until 2015. Ms. Duffy indicated that it was relatively soon after reappraisal and living on the lake, values are different that other places in town. Sharon noted that these mistakes do happen, referencing a recent catch at her place of employment that the lister's were not taxing enough in that particular instance. That has since been rectified. Aimee and Pete noted that they are taking a much stronger stance as far as checking values and now that they know the software much better they are able to more significantly catch errors such as this. Motion by Claude Chevalier to abate the taxes for Anne Duffy in the amount of \$2,889.77 due to lister error / computer error (item #4 in the About Abatement publication). The motion was seconded by Chris Yates – **APPROVED.**

- **Reynolds, Timothy**
1.71 acres on Tarte Road
Parcel 0008022016

Aimee Reynolds recused herself from this hearing as a member of the Board of Abatement. Tim Reynolds was also present as the applicant and recent owner of this property, which was purchased at tax sale in July 2015. Tim and Aimee

requested to pay the taxes at the time of the tax sale and were advised not to by the town attorney, as it was not beneficial for them to do so until the process was complete. The Reynolds' did not fully acquire this property until a year and day after the tax sale, by statute. In this time, the tax bill went delinquent and accrued penalties and interest. Aimee contacted the SOS and VLCT about this to see if they fell under one of the qualifying categories to ask for an abatement of the penalties and interest. They were advised that they do qualify under "unable to pay". Unable to pay means more than just financially unable to pay. They were unable to pay the taxes to avoid the penalties and interest charges as part of the tax sale process. They did want to and asked to pay them back in July 2015. The exact amount is unknown, as Shelley is not here tonight, but is in the range of \$182.00 that is asked to be abated. The board would like to see Shelley set up an escrow account for taxes to be held at future tax sales to avoid this situation. Motion by Chris Yates to abate the late fees and all interest incurred up to and including September 15, 2016, which is roughly \$182.00. This falls under item #3 in the About Abatement publication. The motion was seconded by Clarence Miller – **APPROVED**.

D. Adjournment

Motion by Claude Chevalier to adjourn the Board of Abatement meeting @ 6:40pm. The motion was seconded by Clarence Miller – **APPROVED**.

Minutes respectfully submitted by,



Wendi Dusablon
Town Clerk
September 16, 2016