

**Minutes of Board of Abatement Meeting
Monday November 21, 2016**

Board of Abatement Present:

Jared Cadwell (Jared), Ed Read (Ed), Chuck Martel (Chuck), Lisa Koitzsch (Lisa), Gussie Graves (Gussie), Tom Bisbee (Tom), Patti Lewis (Patti), Sarah Stavraky (Sarah), Doug Mosle (Doug) and Rick Rayfield (Rick). (Board)

Guests Present: None

Elsa Mauger - Parcel ID #05-058

9:15 a.m. – Jared called the meeting to order, noting there was a quorum, and that the purpose of the meeting was to hear the abatement request from Elsa Mauger, via Lori Severin, Parcel ID#05-058.

Jared noted that neither Elsa Mauger nor Lori Severin were present and the Board was unable to reach Ms. Severin via phone. The Board did have Ms. Severin's email correspondence requesting a waiver of the 9% interest and penalty applied to a delinquent tax balance on this account.

Jared asked for conflicts of interest and Patti noted she would not vote as she is also delinquent tax collector.

Jared asked if Ms. Severin had received the rules of procedure and Patti replied she had emailed them to her this morning.

It appeared that Ms. Severin was requesting abatement of interest of \$6.44 and penalty of \$51.59 for a total of \$57.93.

Patti made a motion to waive the interest of \$6.44 and penalty of \$51.49 assessed on 11/2/16. Lisa seconded.

Discussion followed; The State had sent a download to the Town on 10/31/16 which included a revised tax bill for Mrs. Mauger from non-residential to homestead resulting in a higher tax bill in the amount of \$643.62. The Town mailed the revised bill on 11/1/16. Mrs. Mauger received this revised bill on 11/4/16. She had paid her first tax bill in full on 10/28/16. Interest and penalty were applied to all outstanding taxes due on 11/2/16. Since there was no state penalty for late filing of the homestead declaration the Board believed Mrs. Mauger must have filed the homestead declaration on time and Gussie confirmed. Ms. Severin's email indicated she was working with the mortgage company to get the \$643.62 paid as soon as possible.

Given the fact that the original taxes had been paid on time, and given the fact that the intention was to pay the balance as soon as possible, and given the fact that there was no time to pay the

difference between the State download and the delinquent tax due date, the Board agreed to the request for abatement of interest and penalty in the amount of \$57.93.

All those in favor voted by voice vote in the affirmative. Motion carried.

Meeting adjourned at 9:42 a.m.

Respectfully Submitted:
Patti Lewis and Lisa Koitzsch