

**Minutes of Board of Abatement Meeting
Monday, November 25, 2013**

Board of Civil Authority Present:

Jared Cadwell, Chair (Jared), Robert Vasseur (Robert), Tony Egan (Tony), Lisa Koitzsch (Lisa), Ann Day (Ann), Patti Lewis (Patti), Gussie Graves (Gussie), Tom Bisbee (Tom), and Rick Rayfield (Rick)

Guests Present:

Carol Smith via conference call.

Craig Spear in attendance.

Sugarbush Resort Representatives Susan Sarlo and Diane Kudriavetz in attendance.

9:06 a.m. Jared called the Board of Abatement (Board) Meeting to order, read the list of petitioners and swore the BOA members in. He explained that the Board would ask the petitioners to state their case and that the Board would limit their comments until deliberative session.

Carol Smith – Parcel ID #14-034

Board called Carol Smith to have her join the meeting via conference call.

Carol re-iterated the points made in her letter dated 11/8/13 (attached herewith). She felt that charging interest and penalty was attacking her character and is upset by this. In 14 years she has never been late in paying the taxes. She believes that the problem with not receiving her tax bill happened on the Town end. She was asked when was her last change of address to which she responded there has not been one since 1985 or 1986. When asked when she usually sends in her tax payment she was not sure. She noted it is unusual for her not to get the bill. Board noted the due date printed on the tax bills and posted on the Town website and that reminder notices are not sent out.

Ross Williams – Parcel ID #12-014

Patti read and Board discussed Mr. Williams email dated 11/12/13 (attached herewith).

Board discussed possible situations using on line banking, reports that may or may not be generated by the bank and the fact this was between the bank and the tax payer, not with the Town and the ground rules for abatement which does not talk about a bank's failure to deliver.

Craig Spear – Parcel ID #05-065

Introductions around the table were made.

Mr. Spear referred to his letter dated 11/12/13 (attached herewith). He stated he had never received the bill, only thought of it as he was paying his rooms and meals tax to the State of Vermont, and felt the interest and penalty was severe. Board noted that the Fayston

taxpayers vote on Town Meeting Day each year as to the penalty amount and date. Mr. Spear noted he is not a voting member. He confirmed his mailing address is correct.

He asks that they be waived and either returned or put toward his 2014 taxes.

Joseph Geller – Parcel ID #05-048

Board read and discussed the copy of Mr. Geller's request dated 11/12/13 (attached herewith).

Board discussed possible situations using on line banking, reports that may or may not be generated by the bank and the fact this was between the bank and the tax payer, not with the Town and the ground rules for abatement which does not talk about a bank's failure to deliver.

Sugarbush Resort – Parcel ID #11-039.001/11-085.001/11-085.002

Representatives Susan Sarlo and Diane Kudriavetz asked the Board to rescind the interest and penalty (see email dated 11/12/13 attached herewith) assessed Sugarbush for late payment. She explained they had cut and mailed the check on 10/25/13. (Copy of check herewith). The envelope had stuck to another envelope as it was metered, ended up at the NSAA in Colorado, who metered it for them and sent to Fayston. When they received the delinquent tax notice they had immediately hand delivered a replacement check. In the past they had hand delivered the check and would in the future. They feel they did their part, were good stewards in Fayston and it was unfortunate what had happened.

Georgia Pearson – Parcel ID#05-076.002

Board read the email from Georgia Pearson dated 11/19/13 (attached herewith). Discussion followed regarding the two separate bills she had received plus the delinquent notice. Rick brought to the Board's attention that the actual interest and penalty was \$2257.15 and not the \$3,303.06 as part of that represents the difference in her tax bill from non -residential to residential and a late filed Homestead declaration.

10:00 a.m. Ann made a motion to go into deliberative session. Lisa seconded, no further discussion, all in favor, motion carried.

Decisions:

Carol Smith – Lisa made a motion to deny the request for abatement from Carol Smith because this is part of the property owner's responsibility to know tax bills arrive in August or September and are due by November 1st. Nor does the request fall under VSA 24, Section 1535. She noted that it was nothing personal but with Town taxes and its small budget the Town relies on the payment of those taxes in order to run. Rick seconded, no further discussion, motion carried.

Ross Williams:

Robert made a motion to deny the request for abatement from Ross Williams because his issue is with the Bank of America and not the Town and does not fit Criteria VSA 24 Section 1535. Ann seconded, no further discussion, all in favor, motion carried.

Craig Spear:

Rick made a motion to deny Mr. Spear's request for abatement as the criteria under VSA 24, Section 1535 has not been met. Ann seconded, all in favor, motion carried.

Jared added an editorial comment that perhaps we should notice the delinquent date in the Valley Reporter in the future and that it is already posted on the Town website. Board also felt that it the responsibility of the taxpayer to know that taxes are due and when.

Joseph Geller:

Lisa made a motion to deny Mr. Geller's request as his issue is with TD Bank, not the Town and is the responsibility of the taxpayer to make sure they are paid on time. Robert seconded, no further discussion, all in favor, motion carried.

Sugarbush Resort:

Ann made a motion to grant the abatement of penalty and interest. Lisa seconded. Board felt they had physical evidence that the check was cut and mailed on time and while it may have been misdirected it did arrive at the Town Offices. BOA voted six to two in favor. Motion carried.

Georgia Pearson:

Gussie made a motion to deny Ms. Pearson's request for abatement. Robert seconded. Based on the fact she got the original tax bill and revised tax bill in plenty of time to pay BOA determined it did not fit the criteria of VSA 24 Section 1535.

Note: Patti Lewis recused herself from any vote in these matters as she is Delinquent Tax Collector which could fall under conflict of interest.

11:02 a.m. – Rick made a motion to adjourn. Lisa seconded, no further discussion, all in favor, motion carried.

Respectfully Submitted:

Patti Lewis

Approved:

Date: _____