



**TOWN OF WHITINGHAM
BOARD OF ABATEMENT
P.O. Box 529
Jacksonville, Vermont 05342
Telephone: 802-368-7887**

MINUTES

April 6, 2021

Ms. Aekus called the meeting to order at 6:35 p.m., in the dining hall of the Whitingham Municipal Center on Tuesday, April 6, 2021.

Board of Abatement members present: Abigail Corse, Susan Cooke Johnson, Elizabeth McKinley, Seth Boyd, Terry Morse, Scott Reed, Craig Hammer, Christopher Walling, and Almira Aekus. Members Philip Edelstein and Dana Homer attended remotely.

Board members introduced themselves.

Almira Aekus stated she was going to recuse from voting on the abatements as she is the Treasurer and Collector of Delinquent Taxes. She stated she would take notes and prepare the minutes if there were no objections.

Elect a chair: A motion was made by Susan Johnson that Abigail Corse serve as chair for the hearings, seconded by Almira Aekus, all in favor.

HEARING NUMBER 1.

Appellant: John P. Foote was in attendance for the hearing on his request for abatement

Re: Request for Abatement of 2018, 2019 and 2020 penalty and interest Pursuant to 24 V.S.A.1535
Parcel Number 08-0622 – SPAN Number 753-239-10423, located at 400 Sadawga Lake Road owned by John P. Foote

Ms. Corse called the hearing to order at 6:40 p.m.

Ms. Corse invited the appellant John P. Foote to address the board regarding his request for abatement. Mr. Foote presented the board with a handout that included an accounting overview of the state property credits owed to him as well as a copy of an email from Judy Hebert, Tax Examiner III from Taxpayer Services, Vermont Department of Taxes acknowledging that she had received everything requested and that she would forward his email to the examiner who is working on his account. Information sent to her was a letter that said he was providing her with a domicile statement and driver's license. The letter stated he had filed no other state tax returns since 1997.

Mr. Foote's original request for abatement dated January 18, 2021, asked for abatement of penalties and interest for 2018, 2019 and 2020 tax years due to delayed Homestead rebate payments from the state and COVID-19 state processing delays. The request included the following: Letter from Hall Tax Services requesting the abatement dated January 18, 2021,

notice from the State of Vermont dated December 14, 2020, copy of a check from the State of Vermont in the amount of \$4,530.00 which represented the 2020 property tax credit, Vermont Homestead Declaration and Property Tax Adjustment Claim 2019 Form HS-122 that was due April 15, 2019, and an estimated property tax adjustment calculation worksheet.

Almira Aekus, Treasurer and Delinquent Tax Collector for the Town of Whitingham presented a memorandum dated April 6, 2021 which included a timeline of the original bill and payments that had been made, a detailed transaction printout of all transactions for the three years that the abatement was requested, a copy of the original tax bills for the tax years 2018, 2019, and 2020. Ms. Aekus stated that the town did not have any control over the payments from the state as the issue was between the state and the taxpayers. Taxes are due on November 1st each year regardless of whether the taxpayer has a payment coming from the state or not.

Terry Morse asked what the penalty and interest figures were. Almira Aekus stated the 2018 penalty was \$428.58 and the interest was \$844.61, 2019 penalty was \$440.59 and interest to date was \$1,208.21, and 2020 penalty was \$422.18 and interest is \$316.63.

There being no further discussion, the public portion of the meeting closed at 6:50 p.m. and Ms. Aekus informed Mr. Foote that he would receive the decision of the board by certified mail.

HEARING NUMBER 2.

Re: Request for Abatement Pursuant to 24 V.S.A.1535 – Parcel Number 08-0584 – SPAN Number 753-239-10909, located at 7333 Vermont Route 100 owned by Justin McNary & Jennifer Grous

Board of Abatement members present: Abigail Corse, Susan Cooke Johnson, Elizabeth McKinley, Seth Boyd, Terry Morse, Scott Reed, Craig Hammer, Christopher Walling, and Almira Aekus. Members Philip Edelstein and Dana Homer attended remotely.

The meeting was called to order by Chair Abigail Corse at 6:52 p.m. The board reviewed the letter from Mr. McNary which requested abatement of some or all of the taxes that he currently owes.

Ms. Aekus presented the board with a detail transaction report from the tax administration program which showed the tax amount of \$6,147.46, penalty \$491.80 and interest of \$461.04. She noted that the tax bill was in the names of Justin McNary and his ex-deceased wife Jennifer Grous. Mr. McNary did not file a homestead declaration in 2020, which was a requirement for Vermont residents that own and occupy a home. If he had filed and qualified, he may have been able to receive some income sensitivity from the state.

The public portion of the meeting concluded at 7:10 p.m.

The board went into deliberative session at the close of the public hearing. Upon returning from deliberative session, the following motions were made:

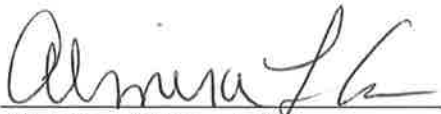
Hearing No. 1 - A motion was made by Scott Reed to deny John P. Foote's request for abatement of the 2018, 2019 and 2020 penalty and interest on the delinquent taxes as the request did not fit any of the criteria of 24 V.S.A. section 1535 (a), seconded by Craig Hammer. Discussion: None. All members present voted in favor with the exception of Philip Edelstein who attended the meeting remotely and was not able to hear the entire hearing, and Ms. Aekus who had stated earlier that she was going to recuse from voting as she was the treasurer and collector of delinquent taxes for the town.

Hearing No. 2 - A motion was made by Craig Hammer to deny Justin McNary's request for abatement of taxes for 2020, seconded by Dana Homer. Discussion: While the board sympathized with Mr. McNary, they did not feel the request met the criteria for abatement. They noted that Mr. McNary did not file a Homestead Declaration and Property Tax Adjustment Claim with the State of Vermont which would have possibly reduced his tax obligation to the town in 2020. Going forward he should file a Homestead Declaration and Property Tax Adjustment Claim with the State of Vermont as it is a requirement of the state that if a homeowner owns and occupies a residence as a full-time resident, a form must be filed. All members present voted in favor with the exception of Philip Edelstein who attended the meeting remotely and was not able to hear the entire hearing, and Ms. Aekus who had stated earlier that she was going to recuse from voting as she was the treasurer and collector of delinquent taxes for the town.

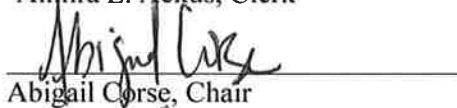
A motion was made by Dana Homer to adjourn, seconded by Susan Johnson. All were in favor of the motion.

Meeting adjourned 7:32 p.m.

Respectfully submitted,



Almira L. Aekus, Clerk



Abigail Corse, Chair



Susan Johnson, Member

Board of Abatement

Attachments:

Appellant's Letters & supporting documentation requesting abatement

Timeline, detail transactions, and copies of tax bills from the Treasurer/Delinquent Tax Collector

- (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 collections fees;
- (4) Taxes in which there is manifest error or ma mistake of the listers;
- (5) Taxes upon real or personal property lost or destroyed during the tax year;
- (6) The exemption amounts available under 32 V.S.A. section 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) [Repealed.]
- (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. section 6237.