



## ***Town of Panton Chartered 1761***

**3176 Jersey Street, Panton VT 05491-9331**

**802.475.2333, Fax 802.475.2785**

Board of Abatement

August 26, 2019

Board of Abatement Member's present: Gretchen Bailey, Paul Sokal, Diana Raphael, David Sullivan, Lisa Truchon, Howard Hall, Teresa Smith, and Town Clerk/Treasurer Pam Correia. Also present was Delinquent Tax Collector Barbara Fleming.

At 5:32pm, Howard Hall called the meeting to order.

Howard Hall added to the agenda the review and approval of the February 26, 2019 Board of Abatement minutes. Paul Sokal recused himself from the discussion and did not vote as he was absent from the February 26, 2019 meeting. Teresa Smith moved to accept the minutes as written, Diana Raphael seconded. The motion passed.

2. Public Comment - There were no public comments.

3. Abatement Request – An abatement request was received on August 1, 2019 from Steven & Judy Weber for their property located at 1083 Lake Road. The Weber's are seeking relief from the penalty assessed since, as they stated, had never received a bill in their name as new residents to Panton. Howard Hall stated that his opinion is that he feels bad as new neighbors move into the community and can understand the removal of the penalty but not the taxes. He also referred to Abbie Winsten who Howard advised was hit with a \$500 late penalty on her property, which left a bad taste in her mouth. The Board discussed the recently written welcome letter from the Town to new residents. The Board also discussed property owners taking some personal responsibility and the procedures followed at real estate closings.

Lisa Truchon explained that the owner of record on April 1<sup>st</sup> is the owner for that grand list year. She advised that this information needs to be disclosed at property closings and passed along to the new owner as the tax bill goes with the property, not the owner. The Board clarified that the Weber's purchased the property from Michael and Lynn Donnelly on April 26, 2018; therefore, the taxes due were for the FY2018/2019 tax year.

Pam Correia noted that the Treasurer's Office always displays a sign in front of the Town Office well in advance of when taxes are due. Teresa Smith added that there was a possibility that he did not know he owed the tax due May 1st.

Paul Sokal advised the Board that it is customary practice to pay the taxes due at the closing and believes that someone neglected to do their job. The Board agrees but believes they have no recourse in the matter. Gretchen Bailey stated that the Weber's are responsible to know when their taxes are due.

Lisa Truchon reiterated that taxes are always supposed to be prorated at the closing and noted that it is not the Town's role to second guess what occurs with everyone's closing. Lisa also advised the Board that the delinquent tax collector has always had the ability to reverse the penalty without going through abatement for new property owners only. Barb Fleming stated that she is worried about the situation when the property owner thinks the tax problem is taken care of at closing and it does not always happen.

The Board further discussed the newly created welcome letter and the window of time a taxpayer should need to respond to tax payments due. Howard Hall suggested developing and updating the Delinquent Tax Collector Policy with abatement verbiage. The Board discussed giving the delinquent taxpayer a month's window to pay their taxes before paying the delinquent tax collector the penalty with the opportunity of reversing the penalty and explaining how the process works. Howard Hall advised the Board that when the Town loses taxes, the Town eats the municipal side as well as the school portion. Paul Sokal moved that the Board of Abatement abates the penalty and interest for the Weber's and the penalty was \$420.26 and interest was \$52.53. Teresa Smith seconded. Howard Hall asked for a vote which resulted in seven (7) in favor and one (1) opposed.

Pam Correia advised the Board that they must follow the statutory criteria outlined in 24 VSA §1535(a) when considering abatement. She further stated that the criteria the Weber's selected in 24 VSA §1535(a) (6) relates to the homestead declaration penalty which is not the reason they stated to seek abatement. Lisa Truchon further explained the homestead exemption to the Board and they should recognize that the Weber's filed their abatement request under the incorrect statute.

The Board discussed reimbursement to Delinquent Tax Collector Barb Fleming if she was to abate the penalty and interest and return the fees to the Weber's. The Board concluded that the Town would in turn eat the fees as it would come out of the General Fund. Lisa Truchon stated that going forward the DTC is paid by penalty with no compensation if she reverses someone's penalty.

Paul Sokal moved to withdraw the motion he previously made.

Teresa Smith moved to refund the penalty and interest in the amounts of \$420.26 and \$52.53 to Steven & Judy Weber citing 24 VSA § 1535(a)(6) "other good cause as determined by the Board of Abatement". Diana Raphael seconded. Howard Hall then asked for a vote which resulted in seven (7) in favor and one (1) opposed. The motion carried.

At 6:26pm, Teresa Smith moved to adjourn the meeting. Gretchen Bailey seconded. The motion passed unanimously.

Respectfully submitted,

Pam Correia  
Town Clerk/Treasurer