

TOWN OF CASTLETON
BOARD OF ABATEMENT MEETING
October 6, 2016 6:00PM

MEMBERS PRESENT: Deborah Rosmus, Nedra Boutwell, Lilian Sheren, Richard Combs, Scott Lobdell, Jim Leamy, William Potter, Gerard Ashton, Bob Grace, Pat Albin-Diercksen, Nancy Trudo, David Seguin, Lisa Garcia, Frank Giannini

OTHERS PRESENT: None

Meeting was called to order at 6:00pm by Chair Debbie Rosmus.

Minutes of the June 27, 2016 Board of Abatement were reviewed. Scott L asked that the bottom of page one typo be corrected, "pager" should be "page" and "Scott ask" should be "Scott asked". Bill P made a motion to accept the minutes as corrected, Frank G seconded. No discussion. All in favor, motion passed.

Oaths were signed by members.

FIRST ORDER OF BUSINESS: Elizabeth Rankin Parcel # 40-50-34

Elizabeth called on October 3rd and thanked us for having the meeting and stated she was not able to attend as she lived out of state.

Lisa G., Assessor, explained there was an error on frontage rights and it was confirmed that the higher value was in error for the parcel. The parcel was assessed for 2015 for \$46,000 and the taxpayer did not file a Listers Grievance within the timeframe. An appeal was filed for 2016 and it was confirmed that the higher value was in error for the parcel. Mrs. Rankin is requesting the BOA grant an abatement for the 2015 taxes based on an error on the part of the listers. Lisa's recommendation is that the amount to be abated should represent the difference between the taxes due on the \$46,000 versus the taxes that would be due based on an assessment of \$4,900, as per the calculation below:

- \$46,000 x 1.9905 tax rate = \$915.60
- \$4,900 x 1.9905 tax rate = \$97.53
- Difference and amount to be abated = \$818.07

No payment has been made to date for the taxes for 2015, a payment sent for 2016 was specified by the taxpayer to not go towards 2015. There was discussion in regards to taxes being due on the deadlines, regardless of an appeal pending. The interest and penalties on this parcel for 2015 are \$130.00, \$56.76 in interest and \$73.24 in penalty.

David S made a motion to meet her halfway and abate the \$818.07 and uphold the interest and penalties of \$130.00. Jim L seconded. Discussion followed. Everyone is in agreement that the difference in taxes, \$818.07 should be abated as a lister error.

Should the interest and penalties be abated also? Payment is due whether a parcel is under appeal or not, this parcel was not under appeal in 2015. A grievance was not filed in time for the 2015 grievances. The letter requesting an abatement meeting was received August 25, 2016. If the taxpayer had made an effort to pay the taxes, for example the same amount from the previous year, we would consider abating the interest and penalties.

Debbie R called the motion David S made that Elizabeth Rankin owes \$227.53, which is her regular tax rate plus \$130 in interest and penalties. Majority in favor, Frank G opposed. Motion passed.

David S made a motion to adjourn the meeting, Bill P seconded. Debbie R called the motion, all in favor, no opposed, motion passed. Meeting was adjourned at 6:20pm.

Respectfully submitted:

Nedra Boutwell, Town Clerk
October 7, 2016

Approved:

Date:

DRAFT