

TOWN OF SHELBURNE

BOARD OF ABATEMENT SUBCOMMITTEE

MINUTES OF MEETING

April 26, 2021

***Meeting held by teleconference.**

DRAFT

MEMBERS PRESENT: Nancy Baker, Susan Bowen, Joan Lenas, Rebecca Moore, Laura Gannon-Murakami, Judy Rosenstreich, Randy Rowland, Lee Suskin.

ADMINISTRATION: Diana Vachon, Town Clerk.

1. CALL TO ORDER

Nancy Baker called the teleconference meeting to order at 7:03 PM. Diana Vachon referenced COVID Act 92 allowing remote meetings.

2. PUBLIC COMMENT

None.

3. DISCLOSURE OF CONFLICTS OF INTEREST

None.

4. DISCUSSION STANDARDS AND PRACTICES

Diana will take minutes for tonight.

Nancy thanked Diana and David for their respectful communications with the previous applicant, who has withdrawn her application.

Tonight's meeting is to focus on establishing protocols for the Board of Abatement to use going forward. We will discuss the types of documentation the Board will need to deliberate and make a decision.

One suggestion is to create a webpage on the Shelburne Town website dedicated to abatements. The information should be clear and simple.

The Subcommittee has many questions about what the applicant goes through before they apply for abatement. Discussions and/or correspondence with the tax collector and the staff in the finance department. The Director of Finance has written up a list of the types of documents kept on file. He will check with the Town's Attorney to confirm what financial can be revealed in public and what needs to remain private. Diana will send this around with the town's policy on the tax collection procedure.

Nancy researched the abatement procedures of 5 other towns/cities in the state of Vermont. She shared that information. It was suggested we look at some other towns.

The Subcommittee went through the 7 reasons the State of Vermont allows abatement requests to be made which are listed below. They discussed the types of documentation that could be submitted which are listed as bullet items below each reason.

VSA 24 STATUTORY REASONS TO REQUEST TAX ABATEMENT 2014

§ 1535(a) provides that the board may abate in whole or part taxes, interest, or collection fees accruing to the town in the following cases:

- (1) taxes of persons who have died insolvent;
 - tax return
 - bank statements
 - death certificate
- (2) taxes of persons who have removed from the state;
 - The Subcommittee would like to ask the Vermont Secretary of State for clarification
- (3) taxes of persons who are unable to pay their taxes, interest, and collection fees;
 - Schedule HI-144 - the attachment to the Vermont individual tax return which reports Household Income
 - Other tax records to support the inability to pay property taxes
 - A list of assets and liabilities:
 - Assets include your home, automobile, savings, retirement accounts
 - Liabilities include mortgages, loans, bills in arrears, credit card debt, liens
 - A list of monthly income and expenses:
 - Income from wages, social security, unemployment benefits, gifts, government and other public assistance including economic stimulus payments, etc.
 - Expenses include rent, mortgage or loan payments, food, utilities, childcare, health insurance and medical care and other needs of the taxpayer and any dependents, etc.
 - Attempts the taxpayer has made to address the unpaid property tax liability with the tax collector.
 - Attempts that have been made to seek help from other agencies that provide assistance
 - Documented explanation of how this is a TEMPORARY situation

The applicant is informed that the information submitted by them becomes public record.

(4) taxes in which there is manifest error or a mistake of the listers;

- Error on the tax bill including:
 - the bill was mailed to the wrong address
 - evidence of delay in receipt of the tax bill
 - other errors not made by the applicant
- Town Assessor had made a mistake

(5) taxes upon real or personal property lost or destroyed during the tax year;

- Pictures
- Insurance claims
- Site Visit

(6) the exemption amount available under 32 V.S.A. § 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.

- The Subcommittee would like to ask the Vermont Secretary of State for clarification

(7), (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. § 6237.

- Documentation the park has closed
- Documentation the use of the park has changed

Additional future discussions for the Subcommittee:

- Process and conduct of meetings
- Steps around communicating with applicants

Forms for Abatement:

- Application form
- Decision form

Nancy will email the Subcommittee with follow up tasks. And she will ask the members to sign up for a task.

Next meeting date is Monday May 24, 2021 at 7 PM to 8:15 PM via Zoom.

5. ADJOURNMENT

The meeting was adjourned at 8:15 PM.

RScty: Diana Vachon

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