

**TOWN OF HYDE PARK  
ABATEMENT BOARD MEETING  
September 21, 2016**

**Present:** Gary Anderson, Roger Audet, Brickett Bailey, Roland Boivin, David Gagnier, Brian Jones, Deanna Judkins, Kimberly Moulton, Wendell Peake, Julie Rohleder and Duncan Tingle

**Others**

**Present:** William and Bonnie Duncan

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K. Moulton called the meeting to order at 7:00pm. It was determined that was a quorum of the board to proceed. K. Moulton stated that today was Wednesday, September 21, 2016. The Board of Abatement is meeting at the Municipal offices to hear the abatement request of William and Bonnie Duncan.

K. Moulton asked for nominations for chairman. D. Gagnier nominated Brickett Bailey for chairman. There were no other nominations and nominations were closed. K. Moulton turned the meeting over to Chairman Bailey

**1) Abatement request from William and Bonnie Duncan**

Chairman Bailey noted that William and Bonnie Duncan were here representing themselves. Chairman Bailey asked board members to disclose conflicts of interest, prejudicial opinions or ex parte communication. There were none.

Chairman Bailey administered the following oath to the appellants:

"Do you solemnly swear or affirm that the evidence you shall give relative to the cause now under consideration shall be the whole truth and nothing but the truth so help you God or under pains of penalties of perjury?"

Mr. and Mrs. Duncan both stated yes.

Chairman Bailey asked the appellants to share the reason for their request. Mrs. Duncan stated that in addition to the Abatement Hearing Request form, they submitted a letter of explanation for their request. The Duncan's shared personal financial documents with the board: personal bank statement, personal bank detail of transactions showing direct deposit of income, checkbook register photocopy, copy of 2015 IRS 1040 tax returns and a listing of income and expenses. The board members reviewed the presented personal financial documents.

D. Judkins asked the Duncan's about their state payment for the 2013/2014 tax year. They replied that they didn't file a homestead declaration which meant they didn't receive a state payment.

K. Moulton asked the Duncan's what their payment arrangement was with the previous delinquent tax collector. Mr. Duncan stated that the agreement was for the Duncan's to pay what they can and that is what they did.

G. Anderson asked if there was a mortgage on the home. Mrs. Duncan stated that there was.

D. Judkins asked if the store was doing better and Mr. Duncan stated no.

The board completed the review of the personal financial information submitted and it was returned to the Duncan's.

Chairman Bailey explained to all present that once the hearing was complete, the board will go into deliberative session to review and discuss the testimony and evidence presented and to reach a decision on the abatement request.

Chairman Bailey stated that the board's decision will be rendered in writing in a timely fashion and that the document will state in detail the factual basis and reasons for the board's conclusion.

Chairman Bailey stated that the board may abate the interest and penalty that a tax payer may owe the town. He explained that the board may deny an abatement request or may abate in whole or in part taxes, interest and collection fees (penalties) only in situations that meet the criteria listed in 24 VSA § 1535. If an amount of tax is abated, so must the interest and fees related to that amount. Interest on taxes paid and later abated will accrue from the date payment was due or made, whichever is later.

G. Anderson moved to close the public session and enter into deliberative session. D. Tingle seconded the motion. The motion passed unanimously.

The board entered into deliberative session at 7:25pm. The board came out of deliberative session by consensus at 7:44pm.

J. Rohleder made a motion that was seconded by D. Tingle to abate the taxes, interest and penalty. There was no discussion. The motion failed by a unanimous vote. The reason the motion failed was that there are other avenues to pursue to pay off the delinquent taxes using the equity in the home.

## **2) Other Business**

There was no other business.

J. Rohleder made a motion to adjourn that was seconded by G. Anderson. Motion passed unanimously. Meeting adjourned at 7:48pm.