TOWN OF HYDE PARK ABATEMENT BOARD MEETING

June 3, 2019

Present: Selectboard – Roger Audet, Susan Bartlett, Roger Barry, Roland Boivin and Dave Gagnier; Justices of the Peace – Gary Anderson (also a Lister), Vicki Emerson, Ed French, Riki French, Brian Jones, and Marilyn Zophar; Listers – Deanna Judkins and Julie Rohleder; Town Treasurer/Town Clerk – Kimberly Moulton

Others

Present: Linda Laraway

K. Moulton called the meeting to order at 6:03pm. It was determined there was a quorum of the board to proceed.

K. Moulton asked for nominations for chairman. V. Emerson nominated Susan Bartlett. There were no other nominations and nominations were closed. Voted by voice to elect Susan Bartlett for chairman. K. Moulton turned the meeting over to Chairman Bartlett.

It was noted that G. Anderson is both an Abatement Board member and a Lister. For this hearing, he stated he will act as a board member and not present testimony as a Lister. It was the consensus of the rest of the Abatement Board that G. Anderson will be a voting member of the Abatement Board for this hearing.

1) Abatement request from Linda Laraway:

Chairman Bartlett administered the oath to which L. Laraway and J. Rohleder both answered "I do".

- J. Rohleder testified on behalf of the taxpayer as the request is being made because of an error she found while working the grand list. J. Rohleder stated that in the 2015-2016 tax year, the Listers combined the unlanded mobile home at 29 Mill Street with the house and land at 25 Mill Street. This should have resulted in just one tax bill. A tax bill continued to be sent out for the unlanded mobile home as well as the combined tax bill. This resulted in the unlanded mobile home being taxed twice. This double taxing occurred for the 2015-2016, 2016-2017, 2017-2018 and 2018-2019 tax years. It has been corrected for the upcoming 2019-2020 tax year.
- E. French asked if this met the legal requirements of abatement requests. J. Rohleder stated it was a Lister error and as such, falls under V.S.A. § 1535(a)(4), taxes in which there is a manifest error or a mistake of the Listers.
- E. French asked is there is a limit to how far back an abatement request can go? There was a consensus of the Abatement Board that there wasn't based on the Vermont Secretary of State handbook *About Abatement May 2014*, page 5, third paragraph which states "there is no limit as to how far a board of abatement may go when it abates taxes."
- E. French made a motion to enter into deliberative session at 6:10pm with a second by V. Emerson. Motion passed unanimously. Linda Laraway and J. Rohleder left the meeting.

E. French made the motion to exit deliberative session at 6:12pm with a second from V. Emerson. Linda Laraway came back to the meeting.

There was a motion by V. Emerson that was seconded by E. French to abate the taxes of \$1,306.16 for Linda Laraway parcel ID number 21070001.001 for tax years 2015-2016, 2016-2017, 2017-2018 and 2018-2019. Motion passed unanimously.

Dave Gagnier arrived at 6:15pm.

Chairman Bartlett advised L. Laraway that a determination letter with her check will be issued within the next couple of weeks.

L. Laraway asked if there would be interest added to the amount she asked for. E. French stated there is nothing in the abatement law that allows this.

3) Other Business

There was no other business.

E. French made a motion that was seconded by R. French to adjourn the meeting. The motion passed unanimously. Meeting adjourned at 6:18pm.