

**TOWN OF HYDE PARK
ABATEMENT BOARD MEETING**

December 6, 2021

Hybrid Meeting Due to COVID-19

Board Members Present: Susan Bartlett, Richard Bailey, Dave Gagnier, Kimberly Moulton,
Board Members Virtual: Brickett Bailey, Lisa Barry, Vicki Emerson, Chasity Fagnant, Ed French, Riki French, Pixie Loomis and Tina Teale

Others

Present: Jeff Manosh (virtual), Sandra Stewart (present)

S. Bartlett called the meeting to order at 6:05pm. It was determined there was a quorum of the board to proceed.

S. Bartlett stated that the meeting was to hear the abatement requests of Jeff and Kelly Manosh, Brad Ketover and Sandra Stewart. S. Bartlett asked if there were any authorized reps present for the taxpayers. K. Moulton stated that Brad Ketover was unable to attend as he had to work but that Sandra Stewart is present and Jeff Manosh is participating virtually. K. Moulton stated that Matt Reed was Lister at the time of the Manosh situation and was asked to attend to explain the situation. Former Lister, Julie Rohleder put together a detailed explanation of how the Manosh discrepancy happened and that is attached to that request.

1) Abatement request from Jeff and Kelly Manosh, Thompson Hill Road:

M. Reed provided additional explanations supporting the errors that were found. Thompson Hill Road errors were caused by tax map changes but the Listers office was unable to find why the changes were made. Howard Manosh was being billed for property owned by Robert and Carolyn Jones. This error caused Howard Manosh's property to be overtaxed between 2005 and 2015. Howard Manosh transferred the property to Jeff and Kelly Manosh who were overtaxed by \$290.94 for this same property between 2016 and 2020. Robert and Carolyn Jones were not taxed for this property during this time. The Abatement Board approved an abatement for Howard Manosh in June 2021 for this error. We are now looking at the error for Jeff and Kelly Manosh.

E. French made a motion that was seconded by D. Gagnier to abate \$290.94 for tax years 2016 to 2020. Motion to approve abatement of \$290.94 passed by voice vote unanimously.

2) Abatement Request from Brad Ketover, 222 Patnoe Farm Drive

K. Moulton reminded the board that Brad Ketover isn't present because he was working. His explanation for his request is detailed at the bottom of page one of the request form. K. Moulton stated that Mr. Ketover called to ask that we reverse his interest because he mailed it before November 15th. I told him that his payment envelope did not have a postmark from the post office on it so I couldn't verify the postmark as being on or by November 15th which is the date required for this installment to have interest reversed. I explained that since the interest is voter approved and that the charging of interest if not paid on time (or with the appropriate USPS postmark date) is also voter approved, I can not make the decision to reverse the interest on my own. He would have to submit his request to the Board of Abatement. K Moulton showed a copy of the mailing envelope that was received with Mr. Ketover's tax payment. It was received on November 17th and had no USPS postmark. K. Moulton showed that the voters approved the 1% interest to be charged and that USPS

postmarks will be accepted by referencing the Australian Ballot results from the March 1, 2021 town meeting. K. Moulton showed the notice that gets sent with every tax bill that states only USPS will be accepted as ontime. She showed the two weeks of News & Citizen newspaper ads run on November 4th and November 10th stating that only USPS postmarks will be accepted as ontime. K. Moulton stated that although the lack of postmark is not Mr. Ketover's fault, it is also not an error on the part of the town. A board member noted that there has been an overall slowdown of the USPS mail and mail has moved slower within the state, to which S. Bartlett agreed.

L. Barry made a motion that was seconded by R. Bailey to abate \$11.47. There was general discussion about setting a precedent on this decision as it is not one of the legal reasons to request an abatement. D. Gagnier made a motion to amend that was seconded by V. Emerson to add abating solely on the fact of the missing USPS postmark. The amended motion was passed by voice vote unanimously.

The amended motion to abate the \$11.47 solely on the fact of the missing USPS postmark was passed by a voice vote unanimously.

3) Sandra Stewart - 85 Cooper Hill Road

K. Moulton stated that Sandra Stewart is present and requesting an abatement of taxes due to a loss by fire of her home. There is a copy of the North Hyde Park/Eden Run Sheet that shows the home a total loss. K. Moulton stated that she worked with the Town Assessors to determine an amount to abate and a spreadsheet was included in the packets emailed with the application. Ms. Stewart is asking to pay taxes based on an assessed value of \$86,300 on her application. In doing the calculations, there was difficulty coming up with figures as Ms. Stewart received a state payment. Any abatement calculation was showing abating more than what was actually owed. After talking with other Town Treasurers and our Assessor talking with other Assessors, it was decided to base the calculations on the net tax due vs an assessed value. Using the net tax due takes the state payment out of the equation. There was general discussion about what we could do and not do with a state payment. K. Moulton stated that the VT Dept of Taxes is very clear with state payment. They are to be applied to the current tax year and divided equally among the installments due. If the state payment overpays what is due on a tax account, the overpayment is refunded back to the tax payer. That state payment is theirs based on their income. We can't carry forward a state payment received on one year to another, unless approved by the tax payer.

S. Bartlett asked Ms. Stewart if she would like to add anything. Ms. Stewart stated that the home was a total loss and that they are living with her mother while getting a new home in place. The home is being built in Pennsylvania and could potentially have the home in place in March. She has been told that there are over 100 homes in Pennsylvania that are built and ready to be delivered but due to a lack of truck drivers, they are sitting there on the lot. Their home is slated to start being built in January. But only time will tell if it will actually be delivered when promised due to the truck driver shortage. Ms. Stewart stated that she just wants to abate taxes because the dwelling is gone.

E. French asked if the homeowners insurance kicked in and could be used to pay the taxes. Ms. Stewart stated that there was no homeowners insurance in place at the time of the fire.

K. Moulton referenced the prepared spreadsheet showing net taxes being \$1,948.80 and a potential abatement being \$1,624.00 based on the home only being lived in 2 months out of the 12 months during the assessment period. That would mean that Ms. Stewart would only be responsible for \$324.80 in property taxes this tax year. It was noted that the Town Assessors would be going out

around April 1, 2022 to assess what is complete on the property at that time. The tax bill for the 2022/2023 tax year will be based on what is standing as of April 1, 2022.

K. Moulton noted that there is \$24.35 in outstanding interest that was not on the abatement request. The board should decide if they want to abate the interest in full or reverse it to perform the abatement and then reassess the interest based on the new outstanding balances.

E. French made a motion that was seconded by R. Bailey to abate taxes and interest in the amount of \$1,648.35 of which \$1,624.00 is taxes and \$24.35 is interest. The motion passed by a voice vote with one abstention by T. Teale.

4) Other Business

There was no other business.

Motion by D. Gagnier and seconded by R. Bailey to adjourn at 6:43pm. The motion passed by voice vote unanimously.