

Waterbury Board of Abatement Meeting
December 14th, 2016
Steele Community Meeting Room

Present: C. Viens, D. Schneider and J. Brown (via phone), Select Board; L. Sayah, P. H. Flanders, and N. Sherman, Trustees; W. Shepeluk, Municipal Manager; K. King, Staff; B. Woodruff and D. Sweet, Listers; Kathi Grace, Justice of the Peace; and C. Lawrence, Treasurer.

Appellants: William Taylor, Vincent Illuzzi, Tim Vallee, and Wayne Lamberton.

The meeting of the Waterbury Board of Abatement was called to order at 6:05pm. C. Lawrence explained that a quorum was attained by way of the attendance of a quorum of the Select Board, Trustees, and Listers; and the attendance of the Town Treasurer.

The meeting started with four similar requests for abatement in interest and penalties on the second property tax installment for William Taylor, Central Vermont Habitat for Humanity (on behalf of Debra Fredette), Superior Development and Vincent Illuzzi.

W. Shepeluk gave a history of the laws governing the duties of the delinquent tax collector. He has taken a very firm line during his career as Town Manager and Delinquent Tax Collector that there are no exceptions to waiving penalties and interest. The law does provide for the Board of Abatement to abate penalties and interest. He then read the current policy explaining when taxes are due, which is in the office by 4:30pm on the tax due date with no postmarks accepted, and stated that the Town voters approved the policy in March of 2015.

The four parties sent their November installment to the Municipal Office former address at 51 South Main Street on or about November 7th. There is a forwarding order in effect at the post office that is effective through January of 2017. These four installments were forwarded and did not reach the Municipal Office until November 21st, after the tax due date of November 18th. W. Shepeluk explained that there were other tax bills addressed to 51 South Main Street that were delivered to 28 North Main Street and noted the inconsistencies at the Post Office.

There was one abatement request in 2011, whereby a taxpayer was granted abatement after mailing the payment to PO Box 9, which was no longer in service. At that time, postmarks were accepted.

Wayne Lamberton from Superior Development accepted responsibility for having the incorrect address in their system and stated it is not common for a Municipality to move. The payment was mailed on November 7th which he feels was sufficient time to arrive by the due date. In the future he will hand deliver the tax payments. W. Shepeluk stated that ACH debit of checking accounts for payment is an option.

William Taylor stated that he has been paying taxes and has never been late. Vincent Illuzzi stated he served in the legislature for 32 years and every couple of years a bill was introduced to change the laws with regard to the penalty, and it was always decided to leave the matter to the Board of Abatement.

C. Viens stated he has been in a similar position in another town, and that the Select Board tried to narrow the window of problematic issues by asking the voters as to how the policy should be set. C. Viens stated that Municipal staff has been through a fair amount of abuse because of issues with late payments and granting abatements and decisions contrary to Municipal policy may open the staff up for more problems.

It was noted that the Village Trustees are members of the Board of Abatement for requests on Village properties. P. H. Flanders made a motion to deny the request for the abatement of penalties and interest for the Village properties owned by Superior Development and Vincent Illuzzi. The motion was seconded by C. Viens. N. Sherman stated that she is driven by the decision made at Town and Village meetings to not accept postmarks and that it is difficult to rely on a third party that is the US Postal Service. The motion passed, with one person dissenting.

D. Sweet made a motion to deny the request for the abatement of penalties and interest for the properties owned by Debra Fredette and William Taylor. The motion was seconded by C. Viens and passed.

T. Vallee of R. L. Vallee stated he does not believe the Town did everything they could to notify the change of address. W. Shepeluk pointed out the address is listed on the tax bill four different times. The property tax bill for this property was postmarked on November 3rd and received at the office on December 12th.

P. H. Flanders made a motion to deny the request for the abatement of penalties and interest for the property owned by R. L. Vallee. The motion was seconded by Don Schneider and passed.

The sixth and final property was that of David and Susan Hughes at 382 South Pinnacle Ridge Road. C. Lawrence read, in its entirety, a letter submitted by Christopher Swiniarski, Attorney for Mr. and Mrs. Hughes, which stated in part 'Mr. and Mrs. Hughes purchased the property at 382 South Pinnacle Ridge Road on September 8, 2016. At the closing for this property purchase, Mr. and Mrs. Hughes received a copy of the 2016 tax bill, among other numerous documents.' D. Sweet stated that there needed to be some level of assumption of responsibility. The Board noted that the tax bill was received by the purchasers of the property at the closing, prior to the second tax installment due date.

D. Sweet made a motion deny the request for the abatement of penalties and interest for the property owned by David and Susan Hughes. The motion was seconded by C. Viens and passed.

There being no further business, the meeting was adjourned at 6:57pm.

Respectfully submitted,

Carla Lawrence, Town Clerk & Treasurer