

**Waterbury Board of Abatement Meeting  
Monday September 18, 2017  
Steele Community Meeting Room**

Present: C. Viens, M. Metayer, D. Schneider, Select Board; L. Sayah, and N. Sherman, Village Trustees; P. Baker, W. Woodruff, A. Tuscany, Listers; D. Sweet, Assessor, K. Grace, JP; C. Lawrence, Treasurer.

Public: Leigh Sheppard, Georgia O'Brien.

The meeting was called to order at 6:15pm.

C. Lawrence distributed a memo from the Municipal Manager with a summary of the tax status on the property of Leigh Sheppard at 85 O'Hear Court, and 3 mobile homes on Hill Street (attached).

The Board started with the abatement request of Ms. Sheppard. She has outstanding taxes, penalties, and interest for 2016; and the first installment of 2017 was not paid and has accrued interest. She paid \$300 towards the 2016 taxes on August 24, 2017.

Ms. Sheppard stated she filed her homestead declaration for 2017 today. She stated she does not have enough money to pay her taxes, but that she recently got a decent job in June. She stated that she did not file income tax returns in 2016 because she did not make any money, and therefore did not file the homestead declaration for that year. The importance of filing the homestead declaration was explained as a State credit may be applied to lower the taxes.

C. Lawrence asked Ms. Sheppard if she had contacted the Municipal Office to discuss a payment agreement. Ms. Sheppard stated that she was interested in making payments but did not have any money. She asked if the Board of Abatement could discuss a payment plan. The Board of Abatement does not have the authority to enter into payment plans with taxpayers. Payments plans are done at the sole discretion of the tax collector.

Ms. Sheppard had previously been informed that her property is in the process of going up for tax sale. The process was explained and Ms. Sheppard was told she would have one year to redeem the property. She was offered information on resources such as legal aid, tax advice, and other avenues to help get her financial affairs in order.

Ms. Sheppard asked the Board to abate her taxes. Discussions followed as to how tax policies are very black and white and everyone is treated fairly and equitably. C. Viens made a motion to deny the request for abatement. The motion was seconded by N. Sherman and passed unanimously.

The discussion then turned to three mobile homes that have been removed from Hill Street. The park owner is selling the land which necessitated the removal of the homes. The homes were moved before the Town became aware of it and before the tax bills were printed. The mobile homes are no longer on the property.

K. Grace made a motion to abate the 2017 taxes on 5 Hill Street (Parcel ID 954-0005.V) in the amount of \$110.88; 7 Hill Street (Parcel ID 954-0007.V) in the amount of \$137.22 and to refund \$68.61 that was paid for the first installment; and 9 Hill Street (Parcel ID 954-0009V) in the amount of \$95.96. The motion was seconded by P. Baker and approved unanimously.

There being no further business, the meeting was adjourned at 6:50pm.

Respectfully submitted,

Carla Lawrence, Town Clerk