

Board of Abatement Meeting Minutes
December 5, 2022
Steele Community Room
28 North Main Street

Present: C. Viens, M. Bard, R. Clapp Select Board; W. Shepeluk, Municipal Manager; T. Leitz Deputy Municipal Manager; K. Petrovic, Treasurer; M. Woodruff, B Butler and A. Tuscany, Listers; Public: Dean & Anne Salvias; Paul Arnot; D. Kehlmann, A. Johnson.

The meeting was called to order at 6:02pm.

B. Butler nominated M. Bard as Chair of the meeting. R. Clapp seconded the nomination, a vote was held and passed unanimously.

APPROVE AGENDA

M. Bard moved to convene the meeting of the BOA on December 5, 2022 to discuss two written requests from business owners in the community whose second installment property tax payments arrived late to our office. They have asked to appeal the penalty and interest assessed on the late payments.

PUBLIC

There was no public comment.

CONSIDER ABATEMENT OF PENALTIES AND INTEREST FOR LATE PAYMENT OF PROPERTY TAXES.

Dean Salvias requested relief of the \$5,072.73 charged in penalty for being late on his second installment of property taxes. He confirmed the payment was mailed late. He has been busy operating his company in the post COVID environment with a lack of staff.

Paul Arnot brought documents from the Northfield Savings Bank detailing the payment request date, process date and mailing date. The documents detailed that the payments left the Waterbury Post Office on the morning of the due date. He stated all he could surmise from this was that his payment has been misplaced.

W. Shepeluk quoted State Statue Title 24 Section 1535

§ 1535(a) provides that the board may abate in whole or part taxes, interest, or collection fees accruing to the town in the following cases:

- (1) taxes of persons who have died insolvent;***
- (2) taxes of persons who have removed from the state;***
- (3) taxes of persons who are unable to pay their taxes, interest, and collection fees;***
- (4) taxes in which there is manifest error or a mistake of the listers;***
- (5) taxes upon real or personal property lost or destroyed during the tax year;***

Based on the statue his recommendation is to deny any request for waiver of penalty.

Tuscany made a motion based on the input and authority of the board to abate that the two requests for abatement be denied. B. Butler seconded the motion; a vote was held and passed unanimously.

B. Butler made a motion to adjourn; seconded by R. Clapp. A vote was held and passed unanimously.

The meeting adjourned at 6:35pm.

Respectfully submitted, Karen Petrovic, Town Clerk