

Wallingford Board of Abatement
Minutes
June 9, 2020

Present: Sandy Eddy, Rose Regula, Tom Truex, Lynn Edmunds, Bruce Duchesne, Pat Pranger, John McClallen, Liz Filskov, Sue Thayer (via telephone), and Julie Sharon

Others Present: Jill Stone-Teer, Delinquent Tax Collector

J. Sharon called the meeting to order at 6:30 p.m. and conducted nominations for Board chair. L. Filskov nominated Tom Truex who declined. Julie Sharon nominated Sandy Eddy, and Rose Regula seconded the nomination. There were no other nominations. The nomination of Sandy Eddy as chair was approved unanimously. Sandy Eddy conducted nominations for vice chair. Pat Pranger nominated Liz Filskov as vice chair. Rose Regula seconded the nomination. There were no other nominations. The nomination of Liz Filskov as vice chair was approved unanimously.

There were no changes or additions made to the agenda.

Michelle Shaw #1031900, Spam #681-216-11285

Delinquent Tax Collector Jill Stone-Teer presented this request. Michelle Shaw finally notified her in March 2020, after mailing her monthly notices for a year, that she sold the property in January 2018.

The property was sold at tax sale on February 22, 2017 for delinquent taxes for 2014-15 and 2015-16 tax years. On January 8, 2018, the buyer's law firm emailed the tax sale attorney, Kevin O'Toole, requesting delinquent tax information for tax year 2016-17 as the property was being sold. Town Treasurer Julie Sharon provided the past due figure for the October 2017 payment on January 10, 2018. Afterwards, Attorney O'Toole promised to provide the delinquent tax amount due for tax year 2016-17 as he stated it is difficult at times to reach former Delinquent Tax Collector Lee Perry. The buyer's law firm emailed Attorney O'Toole on January 17, 2018 asking for the amount due, and Attorney O'Toole again responded that he would provide the figure. The property was sold on January 22, 2018 and the buyer's attorney sent \$16,652.05 to Attorney O'Toole. The property was redeemed on January 23, 2018, and Attorney O'Toole refunded Maurice and Caroline Roy (who purchased the property at tax sale) \$16,652.05. The Town received \$800.61 to pay the taxes in full for 2017-18 from the buyer's attorney.

Several emails and correspondence from all parties are attached detailing the timeline.

The buyer's attorney, Christopher Blanchard, has proposed that the Town and his firm split the amount that was due on January 22, 2018. The principal amount is \$1,578.26, the penalty is \$126.26, and interest through January 22, 2018 is \$248.62 for a total due of \$1,953.14.

Given the circumstances and what transpired since January 2018, a motion was made by L. Filskov and seconded by B. Duchesne, to approve granting abatement in the amount of \$976.57. Motion carried (10-0).

Stacy A. Harshman LLC #7011509, Span #681-216-10601

S. Eddy read Ms. Harshman's letter dated April 29, 2020. Ms. Harshman sought abatement of penalty and interest for the tax payment due on April 20, 2020. She was late as her business was forced to close its doors to the public on March 20, 2020 due to Governor Phil Scott's Stay at Home Order due to COVID-19. As her employees started working at home, her property taxes were not paid on time.

L. Edmunds referred to the temporary municipal tax rate provision legislation, which was included in the packets, and was enacted in response to COVID-19. He asked if this authorization applied to this Board or to the Selectboard. B. Duchesne stated that the Selectboard chose not to grant the abatements based on COVID-19 as taxpayers knew long before covid when property taxes were due. L. Edmunds then said that the Selectboard's decision left this Board in a position to either enforce the Selectboard's decision or did the Board still have the choice to abate for circumstances under covid. P. Pranger stated that the Selectboard decided not to grant abatements. L. Edmunds stated that if the Board ruled to disallow the penalties for one based on covid, then in fairness, the Board would have to grant all of them.

Bruce Duchesne asked if the Board abated the penalty, would the Town still pay the penalty regardless. It was confirmed that the penalty would still have to be paid to the delinquent tax collector as her salary.

Tom Truex spoke up and said he thought they were talking about another request and therefore, he withdrew his second to the motion.

Liz Filskov moved that we reverse the penalty of \$360.69 and interest of \$45.09 on the Harshman property given the circumstances. The motion failed for lack of a second. R. Regula made a motion to deny the motion; the motion was seconded by B. Duchesne. Motion carried (10-0).

Steven I. Harnick Revocable Trust #0840259, Span #681-216-10463

The members read Ms. Glater's request for abatement of the penalty. Her business was shut down in March due to the Corona Virus, and she missed the payment deadline.

B. Duchesne stated that this request should be denied as well. L. Filskov made a motion to deny the request to abate the penalty of \$477.89 as the payment was received after its due date. Motion seconded by L. Edmunds. Motion carried (10-0).

James & Jeanne Sullivan #0310613, Span #681-216-11049

S. Eddy read Mr. Sullivan's abatement request. His wife, Jeanne, paid all the bills; however, she died on November 24, 2019. Mr. Sullivan did not receive a tax notice because the property tax bills are only mailed out once a year. He was not aware that the taxes were due until he received the delinquent tax notice.

T. Truex was sympathetic to Mr. Sullivan's loss and made a motion to grant approval of the abatement. The motion was seconded by L. Filskov. Motion carried (10-0).

Jeremiah McCulley, #0421247, Span #681-216-10125

The members read Mr. McCulley's request for abatement of penalty and interest. Mr. McCulley's email said that he mailed the check in time; however, due to mail services being slow during the pandemic, it arrived late.

The board discussed Mr. McCulley's request. B. Duchesne made a motion to deny the request to abate the request of \$87.87 as the payment was received after its due date. Motion seconded by R. Regula. Motion carried (10-0).

The minutes of the April 11, 2018 meeting were approved on a motion made by R. Regula and seconded by S. Thayer. The motion passed (8-0). L. Filskov and B. Duchesne abstained.

There was no other business to be heard.

The meeting adjourned at 7:13 p.m. on a motion made by B. Duchesne and seconded by P. Pranger. The motion passed unanimously.

Julie M. Sharon, Town Clerk