

Wallingford Board of Abatement
Minutes
July 29, 2020

Present: Board Members Present: Justice of the Peace: Lynn Edmunds, Ann Buffum, Sandy Eddy, Tom Truex, Gary Fredette, and Sue Thayer; Selectboard members Nelson Tift, Rose Regula, Bruce Duchesne, Pat Pranger, and John McClallen, and Town Clerk & Treasurer Julie Sharon

Others Present: Ethan I. and Ethan Z. Gutmann, and Bernice Cura

S. Eddy called the meeting to order at 6:30 p.m.

There were no changes or additions made to the agenda.

Stephanie & Ethan Gutmann, #0050277, Span #681-216-10470

Mr. Gutmann summarized his request for abatement highlighting that he, who resides at 1688 West Hill Road, and his tenant, who rents the property at 277 West Hill Road, both have serious health issues. They both lost their jobs as a result of Covid-19, and his sister, who co-owns the property, has lost vital employment opportunities as well. His tenant was supposed to apply his monthly rent towards the taxes owed; however, only one payment was made before he was diagnosed with cancer. Mr. Gutmann did not want to evict his tenant. After experiencing lengthy delays in receiving his pandemic unemployment assistance, Mr. Gutmann began paying down the balance owed.

Allynn Inc. #7000042, Span #681-216-10020

The members read Dr. Baasch's request for abatement of penalty and interest for the tax payment due on April 20, 2020. The taxpayer's letter stated that the payment was delivered to the USPS on the afternoon of April 20th.

Dr. Baasch also referred to his earlier letter to the Selectboard (undated) seeking the 8 percent penalty be waived for all property taxpayers who miss the April 20th deadline because of Covid-19. He cited that many businesses lost business income as they were forced to close for over two months with staff having to be laid off as well. (See attached letters.)

The board discussed Mr. Gutmann's request. A. Buffum made a motion to abate the penalty of \$79.29 and interest of \$9.91 based on the loss of employment and serious illnesses. Motion seconded by S. Thayer. Motion carried (10-2). N. Tift and B. Duchesne voted no.

The board discussed Dr. Baasch's request. N. Tift made a motion to deny the request to abate the request of \$409.34 as the payment was received after its due date. Motion seconded by R. Regula. Motion carried (9-2). T. Truex and J. McClallen voted no and G. Fredette abstained.

G. Fredette questioned what criteria has to be met to make these decisions. Normally, the Board only has the power to grant abatement if it finds that the taxpayer falls within the statutory criteria in the statutes. However, the Legislator enacted act No. 102 (S.344) that the legislative body is authorized to, in Sec. 1(2) "establish a grace period for, decrease, or waive any penalty, interest, or fee imposed on taxpayers for the late payment of the municipal property tax or statewide education property tax collected by the municipality; and". The Selectboard voted in April that the Board of Abatement process was the avenue for relief.

L. Edmunds asked about allowing a grace period to alleviate requests to abate the penalty and interest on late payments. J. Sharon reported that the property tax payment due dates and times are voted on at town meeting, which includes post-marked dates not being accepted. Any grace period established would have to be voted on at town meeting.

The minutes of the June 9, 2020 meeting were approved on a motion made by T. Truex and seconded by R. Regula. The motion passed (9-0). A. Buffum, G. Fredette and N. Tift abstained.

There was no other business to be heard.

The meeting adjourned at 7:04 p.m. on a motion made by T. Truex and seconded by R. Regula. The motion passed unanimously.

Julie M. Sharon, Town Clerk