BOARD OF ABATEMENT HEARING MINUTES MONDAY, APRIL 19, 2021 at 5:30 PM

Those attending in person: Mike Hogan, Betty Ritter, Caleb Pitkin those via zoom: Mark Dolbier, Fred Ducharme, Carla Payne, Gwen Hallsmith, Ian Ackermann, Cedric Alexander

- 1. Call meeting to order The meeting was called to order by Caleb at 5:36 p.m.
- 2. The first item of business was to elect a chair. A motion was made by Mike and seconded by Fred that we elect Caleb Pitkin as chair. There were no other nominations. Caleb asked that the Oath of Office be taken and it was taken by all participating members of the board.
- 3. The Chair then asked Mark Dolbier, the Appellant, to present his case Mark requested that the penalties and interest on his 2020 tax bill be abated. He purchased his forclosed property from Wells Fargo and no agreement was made with Wells Fargo regarding property taxes. Mark contacted a lister by email to see if he owed any taxes. She responded only that tax bills were sent to the owner of record as of April 1, and offered the opinion that no taxes were due from Mark. Mark followed up after a month or two with another email but received no response. After receiving a letter from the Delinquent Tax Collector he paid the taxes but found that he had penalties and interest in the amount of \$428.11 still due. All he is asking that he be forgiven the penalties and interest. The Board was provided a copy of the Lister's (Jacqueline Lumbra's) response to Mark's first email. It seemed to indicate that no taxes were due.
- 4. Caleb asked if there were any questions for Mark from the Board. Caleb asked the date of the closing. It was September 1, 2021. Carla wanted to know the first communication Mark had with the Town. It was November 11. Fred asked for clarification that Mark sent two emails to Jacqueline. Mark stated that he did but did not get a response from the second one. Mike stated that Covid precautions may have contributed to poor communication between Mark and Wells Fargo, and between Mark and the Listers.
- 5. Caleb informed Mark that having presented his case he was free to leave the meeting, but that without objection from the board he was welcome to stay and listen to the deliberations and decision. There was no such objection. Caleb reviewed the nine legal justifications for abating taxes under Vermont law and offered the opinion that one of the justifications an error by the listers seemed to fit the circumstances of this case. Gwen made a motion to abate the taxes with a second by Cedric. The motion was carried unanimously by a roll call vote.

Gwen suggested that Mark could and should seek to recover a portion of his tax liability from the bank, who owned the property for most of 2020. Mark stated that he did not want any more dealings with the bank and he is just happy to be on good terms with the Town and to have the penalties and interest abated.

6. Caleb then asked if there was any more business. There was none. Hearing none he asked for a motion to adjourn. A motion was made by Fred and seconded by Ian. Motion carried. Meeting adjourned at 5:55 p.m.

Respectfully submitted,

Betty Ritter Board of Abatement