

Board for the Abatement of Taxes

February 28, 2023

Pawlet Town Hall

Members present: John Malcolm, Rich Hulett, Sue LaPorte, Julie Mach-Treasurer, Deb Hawkins-Clerk, Ray Duquette, Brad Myerson, Jessica Van Oort, Beth Duquette, Leon Corey, Mike Beecher, Bob Jones,

Others Present: Christian & Holly Kinsley, Kimberly Ayers, Jennifer

John Malcolm reviewed what the Abatement Board consists of.

First Order of business to elect a Chair of the Board of Abatement Ray Duquette Motioned, Brad Myerson 2nd to elect John Malcolm as Board of Abatement Chair. Motion Carried

Election of Vice Chair: Sue LaPorte motioned, Julie Mach 2nd to elect Brad Myerson as Vice-Chair of the Board of Abatement. Motion Carried

Christian & Holly Kinsley

2772 VT Rte. 153

Parcel ID #0153-2772

Mr. Kinsley is requesting an abatement of wastewater taxes for 2772 VT Rte 153. His request is for \$1,144.82 citing reason of #3 - taxes of persons who are unable to pay their taxes, interest and collection fees.

John Malcolm read the Abatement Hearing Request with reasons.

Mr. Kinsley: Loves the area, lost position at work last year and took until November to find employment. Going through a lot. Trying to make sure they can keep their house. Maybe some time or assistance.

John Malcolm: Asks for clarification of no receipt of tax bill.

Mr. Kinsley: Had two mailboxes and have no recollection of receipt of tax bill. We have a copy of the current tax bill but seem to have not been able to come up with the year prior.

Julie Mach: When did you purchase the property?

Mr. Kinsley: May of 2021.

John Malcolm: How often are sewer bills sent out?

Julie Mach: One bill a year generated.

Brad Myerson: Glad that you got your job back. Are you the owner of the property?

Mr. Kinsley: Technically wife is.

Bradley Myerson: Were you aware at the time of purchase that the property was serviced by sewer?

Mr. Kinsley: When we bought the house we thought we were on septic and found out afterward that we were on town sewer. Once job was lost, there was nothing we could do. Willing to work something out but just don't have the funds to pay it all right now.

Bradley Myerson: When did you receive the delinquent notice?

Mr. Kinsley: August of 2022. 14 months after purchase.

Bradley Myerson: Did you have attorney when you bought property?

Mr. Kinsley: Yes and the realtor was Scott McChesney.

Bradley Myerson: Have you tried working out a payment plan with the delinquent tax collector?

Mr. Kinsley: Yes, but emails were not returned. She referred them to abatement.

Ray Duquette: How much time do you need?

Mr. Kinsley: We need about \$12K to recover with mortgage and taxes. Looking for as much as he can get with time forgiveness. I have never been in this kind of situation before. One of the most challenging years of my life. Trying to balance everything.

Julie Mach: When did you put in your application with VHAP?

Mr. Kinsley: Last year but can't remember time. Didn't go through but re-applied last weekend. Waiting to hear back from them. We are actively trying to pay this. We want to pay this. Didn't have funds at the time. When they wanted to set up a payment plan, they were referred to Abatement Board.

John Malcolm: Any other questions from board? None. Explained what happens next.

Christian DiPietro

910 Heatherington Rd.

Parcel ID #0020-0910

John Malcolm: Requesting 671.98 based on #4 - taxes in which there is a manifest error or a mistake of the listers/assessors. Felt property was incorrectly assessed at 86 acres in tax year 2021 but should have been 66.31 acres.

Julie Mach: There was definitely an error and an adjustment was made for this year so he is asking for last year.

Rich Hulett: Lisa (assessor) has acknowledged an error?

John Malcolm: BOA can abate in whole or in part for past years.

Elizabeth Campbell

Kimberly Ayers – Delinquent Tax Collector

60 Railroad Ave.

Parcel ID #0018-0060

John Malcolm: Reviewed abatement hearing request. 60 Railroad Avenue West Pawlet. Request for taxes and interest/penalties. In the amount of \$5,324.64. based on #4 - taxes in which there is manifest error or a mistake of lister (assessors)

Kim Ayers: The original amount is \$5,324.64. 2008 up to 2017. When I started in the Delinquent Tax Collector Position this was already an issue. Started 2017 process. John Thrasher was attorney for town at the time. We were going to tax sale but the bankruptcy attorney contacted me in 2018 and gave bankruptcy plan. Rutland would be paid first and Pawlet would be 2nd. Gave Rebecca Rice the amount the town would need \$81 per month. Middle of last year got letter from bankruptcy court saying all was paid. Rebecca Rice said we never filed a claim so we could not get paid. We did not file proof of claim. Kevin O'Toole talked with Rebecca Rice but because we never submitted a proof of claim. Miss Campbell would be responsible for 2017 going forward which she has. A proof of claim keeps you in the loop.

Bob Jones: If we abate where do we go from here?

Kim Ayers: Her bankruptcy is done so she would have to pay, which she is current. The town of Pawlet cannot go after her for the past due.

John Malcolm: Does this include sewer fees?

Kim Ayers: No.

Bob Jones: She was supposed to move building. If we abate this amount of taxes are we okaying the route that it is going.

Bradley Myerson: Did town receive notice of bankruptcy?

Kim: Yes

Bradley Myerson: You, on behalf of the town received the bankruptcy? It mentioned that the town of Pawlet was mentioned as a creditor.

Kim Ayers: Yes

Bradley Myerson: Was there a deadline for the town to make the claim?

Kim Ayers: It doesn't really say.

Bradley Myerson: The bankruptcy form should give deadlines on when creditor should file claim.

Kim Ayers: I don't see it on this form.

Bradley Myerson: Once the notice of bankruptcy is filed the court sends out a notice to all of the creditors. A claim must be submitted within a designated period of time.

Kim Ayers: Faxed to John Thrasher. Asked Elizabeth if she wanted us to take the building back.

Bradley Myerson: Did you or John know that there was a deadline?

Kim: No

Bradley Myerson: Form in front of you does not have a date?

Kim Ayers: I don't think it does anywhere. They did pay \$84 a month for 4 years but we were never aware of a time frame.

Beth Moser-Duquette: In the beginning there was a prior form. Chapter 11 is first before you file Chapter 13.

Kim Ayers: I know she went from one bankruptcy to Chapter 13 when I took over. Kevin O'Toole did look into it.

Ray Duquette: Perhaps Mr. O'Toole should get ahold of Mr. Thrasher. Should try to make an effort to check into that with Mr. Thrasher.

Kim Ayers: Kevin would charge us \$200 per hour.

John Malcolm: Wondering if we should request a copy of the letter specifying the claim and the time frame.

Ray Duquette: Is there sewer tax?

Kim Ayers: No

Bradley Myerson: Can get copy of Notice to Creditors. Merrill Bent should be able to do that.

Jessica Van Oort: She has been working with VTrans and it is an unlanded mobile building. Looking for info about the history of it.

Julie: 2nd page of deadline to file challenge. Deadline 8/22/17. 9/21/17 deadline for all creditors to file proof of claim except for governmental units. 11/6/17 deadline for governmental units.

Beth Moser-Duquette motioned, Sue LaPorte 2nd to adjourn 7:51.

Submitted by:

Debra Hawkins-Clerk

**Please note that decisions of the Board for the Abatement of Taxes are made in deliberative session and delivered in writing to the applicants.