

TOWN OF STAMFORD
BOARD OF ABATEMENT MEETING
February 2, 2023
(UNAPPROVED)

PRESENT: Selectboard: Nancy L. Bushika, Michael G. Denault, Daniel J. Potvin, and
 Pamela Tworig.
 Justices of the Peace: Tyna Senecal, Debra Burchard, Marta Miller, Natalie Yorke,
 and Sally Bohl.
 Town Clerk/Treasurer: Lori Shepard.

VISITORS: Audie Wylde, Angela Rallo, Jerome Rallo, Michael Dowling and Jennifer Dowling.

Nancy Bushika called the meeting to order at 5:00 p.m. The oath was administered to all present.

REORGANIZATION OF THE BOARD

MOTION by Pam Tworig to nominate Connie Yorke as Chair. SECONDED by Mike Denault. All in favor. Motion APPROVED.

MOTION by Mike Denault to nominate Deb Burchard as Vice Chair. SECONDED by Pam Tworig. All in favor. Motion APPROVED.

MOTION by Nancy Bushika to nominate Lori Shepard as Clerk. SECONDED by Mike Denault. All in favor. Motion APPROVED.

PRESENTATION OF REQUESTS TO ABATE TAXES

1. 5:00 p.m. 00SH10047L.000 Douglas and Marjorie Wylde Estate, 1135 Main Road, Stamford

Natalie Yorke read the request for abatement written by Audie Wylde. He requested that the board abate one half of the tax amount and forgive the late penalty of \$273.43 and interest in the amount of \$34.18. He explained that he ran into a snag when he began to probate his father's estate. His father was in business with his two brothers and their father. All the estates are tied together. His grandfather's and uncle's estate were never taken care of and there is debt that was never paid. The prior estates need to be finalized before Audie Wylde's father's estate can be finalized. Attorneys are very expensive and his father's estate has run out of money. He has finally received permission to sell his parents' house and has an interested buyer. When the house is sold, all the funds will be placed in a trust fund for his younger sister with special needs. Additional expenses will also be incurred to complete the sale.

The board deliberated. They considered the reasons outlined in the Board of Abatement Handbook and whether this would fall under V.S.A. §1535(A)(3): taxes of persons who are unable to pay their taxes, interest, and collection fees. Some felt that condition (3) was met since the estate funds were used up. Others felt that since there was an expected sale of the house, that the proceeds from the sale could be used to pay the tax, penalty and interest. It was noted that this has been dropped in Audie Wylde's lap, which is a lot to handle, especially when he isn't

getting any money out of it. The board acknowledged that the tax payment would be a cost that could be paid at closing out of the sale proceeds.

MOTION by Mike Denault to decline the request to abate half of the property tax, but to waive the penalties and interest incurred from the tax due date to the present and for an additional four months. If the taxes are not paid in full by the end of the four month period, all penalties and interest will be reapplied to the amount of tax due. SECONDED by Pam Tworig. All in favor. Motion APPROVED.

2. 5:30 p.m. 00PR32022R.000 Jerome and Angela Rallo, 525 Andrea Drive, Stamford

Natalie Yorke read the request for abatement written by Angela Rallo. Jerry Rallo thanked the board for the opportunity to appeal his late fee. He explained that that taxes were due on November 17, 2022 and his social security check doesn't come in until the 15th. He didn't want to write a check that wouldn't be good. He received his payment on the 15th, mailed it on November 16th, and it was received by the town on November 23rd. He said he would not be late again. In today's economy all of his expenses have increased. He also explained some very serious health conditions he is dealing with. Angela Rallo hoped the board would allow them a break for this first time.

The board entered deliberative session and reviewed the Board of Abatement Handbook. They questioned whether the Rallo's testimony would fit under V.S.A. §1535(A)(3): taxes of persons who are unable to pay their taxes, interest, and collection fees. Although the board was sympathetic to his health condition, they did not feel the reasons given met the criteria set by the state to allow an abatement.

MOTION by Pam Tworig to deny the request for an abatement. SECONDED by Natalie Yorke. All in favor. Motion APPROVED.

3. 6:00 p.m. 00TR19012R.000 Michael and Jennifer Dowling, 178 Poplar Drive, Stamford

Natalie Yorke read the request for abatement. Michael Dowling's father was gravely ill at Baystate Medical Center in Springfield, MA for three weeks and passed away on Thanksgiving Day. Jennifer Dowling said it was important to them to be at his bedside every day. They needed to have someone check on the house and were not in town to pay the taxes when the office was open.

The board entered deliberative session. Some felt that they could have mailed in the check or utilized the mail slot in the back wall of the town office. Some board members felt compassion for the Dowlings and believed that these were extenuating circumstances. Others felt the reasons given did not meet the criteria set by the state to allow an abatement.

MOTION by Mike Denault to waive the penalties and interest. SECONDED by Tyna Senecal. 4 in favor (Mike Denault, Tyna Senecal, Lori Shepard and Pam Tworig), 6 opposed (Sally Bohl, Dan Potvin, Nancy Bushika, Deb Burchard, Marta Miller and Natalie Yorke). Motion FAILED.

MINUTES

MOTION by Nancy Bushika to accept the minutes of February 17, 2022 as written. SECONDED by Pam Tworig. All in favor. Motion APPROVED.

MOTION by Dan Potvin to adjourn. SECONDED by Marta Miller. All in favor. Motion APPROVED. The meeting was adjourned at 6:30 p.m.

Natalie Yorke
Chair, Board of Abatement

NY/las