

TOWN OF LYNDON
BOARD OF ABATEMENT MEETING
Monday, May 15, 2017
5:30 PM

<u>Selectboard</u>	<u>Treasurer</u>	<u>Justices</u>	<u>Listers</u>	<u>Public</u>
Martha Feltus, Chair Dan Daley	Dawn Dwyer	Richard Banks Edith Bell-Brown Ed Fregosi Brenda Mitchell	Mary Beausoleil Joe Benning Sean McFeeley Wilder Simpson	Jack Berube Larry Willey Laurie D'Auria Erin Simpson Justin Smith Barry Ford, Jeff Tirey Joe Dauphin Steve Gray

1. Appellant: Charles Austin

Parcel #: 06-2351
House, Garage, Shed Lot 26 located at 36 Crescent Lane

Reason for request: Homestead error by State of Vermont.

Homestead classification error by State of Vermont was sent to the Lyndon Listers. The information indicated the appellant filed 61% business use when in fact he had not. This increased the amount of taxes due under the non-residential rate as well as reduced the amount of his property tax adjustment. The appellant was able to get the error corrected at the State level and received a revised tax bill as well as the additional property tax adjustment in March 2017. The appellant is asking for an abatement of \$301.80 which represents the penalty and interest incurred due to the late receipt of the property tax adjustment. Appellant is requesting abatement for case #4 – taxes in which there is a manifest error or mistake of the listers.

Abatement requested	\$301.80
(8% penalty \$150.08, interest \$151.72)	

BOARD'S DECISION: Motion was made by Dan Daley, seconded by Wilder Simpson, to abate the penalty and interest as requested.

Motion carried in the affirmative 10-3.

24 V.S.A § 1535 state that the Board of Tax Abatement may abate in whole or in part, municipal taxes, interest, and collection fees in the following cases:

1. taxes of persons who have died insolvent;
2. taxes of persons who have removed from the state;
3. taxes of persons who are unable to pay their taxes, interest and collection fees;
4. taxes in which there is a manifest error or mistake of the listers;
5. taxes upon real or personal property lost or destroyed during the tax year;
6. veteran's exemption amounts of persons otherwise eligible who for cause failed to file a timely claim.

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2. Appellant: Erin Simpson

Parcel #: 06-0111
House, Porch, Decks, Garage & Shed located at 1195 Lynburke Road

Reason for Request: Unable to pay taxes, interest & collection fees.

The appellant has been in and out of the hospital and going through a messy divorce. The property is owned by the appellant, Haggai Delabruere, Daniel Renaudette Jr. and Kristal Renaudette. The appellant has indicated that she is planning on putting the property on the market as she cannot afford to keep it. When sold, she will pay Mr. Delabruere \$20,000 and the remaining profit will not be dispersed to the other owners. She is solely responsible for the expenses as she is the only one living there. Unable to pay due to hospital bills, legal fees associated with her divorce and a loan made by Mr. Delabruere. The appellant has not attempted to work out a repayment plan with the Delinquent Tax Collector. She is asking for the entire amount to be abated, but will be thankful for any amount.

Abatement requested \$4,751.71
(Taxes 4,114.04, 8% penalty \$329.12, interest \$308.55)

BOARD'S DECISION: Motion was made by Ed Fregosi, seconded by Larry Willey to deny the request.

The motion carried in the affirmative 10-3.

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