



Town of Lyndon
Office of the Town Clerk & Treasurer
BOARD OF ABATEMENT MEETING
TUESDAY, DECEMBER 22, 2020 5:30 PM

Join Zoom Meeting

<https://us02web.zoom.us/j/83658527298?pwd=eVdCWUM3OFpsbGc0anJjYnpRczgwdz09>

Meeting ID: 836 5852 7298 Passcode: 881408

One tap mobile: +13017158592,,83658527298#,,,,,0#,,881408# US (Washington D.C)

Dial by your location: +1 301 715 8592 US (Washington D.C) or +1 312 626 6799 US (Chicago)

Selectboard: Christian Thompson – Chair, Dan Daley, Nancy Blankenship

Justices: Cathy Boykin, Kevin Calkins, Reed Garfield, Kathy Gray, Ken Mason, Beth Quimby, Sara Simpson

Listers: Linda Lee

Treasurer: Dawn Dwyer

Public: Brent Bartlett, Drew Bush, Jim O'Reilly

Any Adjustments to the Agenda

1. Appellant: North Country Lodging LLC

Parcel #: 33-0221

House/Porches/Motel located at 6148 & 6154 Memorial Drive

Reason for request: (3) Taxes of persons who are unable to pay their taxes, interest, and collection fees
Abatement request: "Any interest on balance"

Board's Decision: Due to COVID-19 the Board of Abatement granted the Applicants request to abate interest applied to date, in the amount of \$65.88.

2. Appellant: Jeffrey & Holly Whitehead

Parcel #: 22-1631

House/Garage/Hair Salon located at 2129 Lily Pond Road

Reason for request: (3) Taxes of persons who are unable to pay their taxes, interest, and collection fees
Abatement Request: \$280.11

Board's Decision: A motion was made to grant the request for abatement of \$280.11. There being no second to the motion, the motion failed.

3. Appellant: Brent Bartlett

Parcel #: 09-0601

House/Barn/Gun Shop/Mobile Home (Rental) located at 2288 South Wheelock Road

Reason for request: (1) Taxes of persons who have died insolvent and (2) Taxes of persons who have removed from the State.

Abatement Request: \$503.30

Board's Decision: The Board felt that neither abatement category was applicable to the request. A motion was made to grant the request for abatement of \$503.30. There being no second to the motion, the motion failed.

4. Appellant: Tom Breslin Community Center Inc.

Parcel #: 21-0350

Tom Breslin Community Center located at 377 Main Street

Reason for request: (3) Taxes of persons who are unable to pay their taxes, interest, and collection fees.
Abatement Request: \$3,242.63

Board's Decision: Due to COVID-19 and the restrictions placed on the hospitality industry, the Board granted an abatement, for the penalty only, in the amount of \$742.63.

5. Appellant: Sara Lewis & Drew Bush
Parcel #: 08-0441

Hse (unf)/Gar/Shed located at 376 Happy Hill Road

Reason for request: (3) Taxes of persons who are unable to pay their taxes, interest, and collection fees.
Abatement Request: \$286.92

Board's Decision: A motion was made to abate \$286.92. There being no second to the motion, the motion failed. The Board feels there is personal responsibility to know when taxes are due.

6. dor Associates
Parcel #: 06-0971

Inn/Hses/Gar/Bike Shop/Barns/Sheds/Pool located at 2059 Darling Hill Road

Reason for request: (3) Taxes of persons who are unable to pay their taxes, interest, and collection fees.
Abatement Request: \$4,541.72

Board's Decision: Due to COVID-19 and restrictions placed on the lodging and restaurant industry, the Board granted the abatement of penalty and interest through October 2021 in the amount of \$5,109.44.

Meeting adjourned: 7:43 PM

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. the exemption amount available under 32 V.S.A. § 3802(11) to persons otherwise eligible for exemption who file a claim on or after May 1 but before October 1 due to the claimant's sickness or disability or other good cause as determined by the board of abatement; but that exemption amount shall be reduced by 20 percent of the total exemption for each month or portion of a month the claim is late filed.
7. [Repealed]
8. [Repealed]

9. taxes upon a mobile home moved from the town during the tax year as a result of a change in use of the mobile home park land or parts thereof, or closure of the mobile home park in which the mobile home was sited, pursuant to 10 V.S.A. § 6237.