

**ABATEMENT OF TAXES MEETING**

**MINUTES**

**DECEMBER 15, 2016**

The December 15, 2016 Abatement of Taxes Meeting opened at 6:05 PM. Those present: Gregory Noyes, Vernon Crawford, Haven Haynes, Jr. (Selectboard), Noreen Labrecque (Town Clerk), Diana Rancourt, Dennis Johnson, Patrick Gorman (Listers), Dencie Cunningham(Del. Tax Collector), Kathy Smith, Judith Masson, Irving Cullivan (Justices of the Peace).

The first order of business was to nominate a chairman for this meeting. Gregory Noyes nominated Vernon Crawford. This was seconded by Diana Rancourt. All were in favor of this nomination.

The first abatement was brought to the board by Del. Tax Collector Dencie Cunningham. Dencie stated that the property is owned by Betty Uran, parcel #U06002A and is located at 299 Hall Stream Road. The building in question was a mobile home located on her mother’s land Mary Ellen Uran (U06002). The mobile home was destroyed in a fire last December. For the 2016 tax year the listers used the appraisal of the site improvements (water and sewer). It was decided by the board that this was an error and these appraised values should be taxed to the owner of the land. Betty no longer lives in the Town of Canaan. There are three years of taxes due on this property totaling \$353.74. The taxes due on this property are as follows:

2014 - \$116.82 Tax	2015 - \$ 52.86 Tax	2016 - \$102.30 Tax
\$ 9.35 Penalty	\$ 4.23 Penalty	\$ 8.18 Penalty
\$ 45.75 Interest	\$11.19 Interest	\$ 3.06 Interest

Haven Haynes made the motion to abate the above amounts using Case #2(taxes of persons who have removed from the State), Case #4(taxes in which there is manifest error or a mistake of the listers) and Case #5(taxes upon real or personal property lost or destroyed during the tax year) to justify said abatement. Kathy Smith seconded this motion. The Board of Abatement approved this abatement unanimously.

The second abatement was for the property owned by Jackie Cairns (R01017) located at 7608 VT RTE 114. Ms. Cairns wrote a letter stating that she has had a very hard year financially with illnesses and such and was able to make a partial payment of \$350.00 before the October 3<sup>rd</sup> 2016 due date and informed the Town Clerk that she would be in the next month to pay the rest. Her letter indicated that she was under the assumption that the interest and penalty fees would be waived since she said she would be back in. She did indeed send the remainder of the taxes due in November but did not include the interest and penalty fees. Noreen explained that legally she cannot waive the interest fee as it is in the Vermont Statutes to impose them after the due date. Dencie stated that the penalty fee is her

payment per Statutes for collecting delinquent taxes. The total amount for interest and penalties to date is \$34.26, broken out as follows: Tax – 31.42 Penalty - \$2.52 Interest - \$.32

Dencie stated that she is willing to have the Penalty charges abated if the BCA decides to abate the tax and interest.

After a short discussion motion was made by Kathy Smith and seconded by Gregory Noyes to abate the total amount of \$34.26 for taxes, interest and penalties using Case #3 (taxes of persons who are unable to pay their taxes, interest and collection fees) as reason for abatement. The board approved this abatement unanimously.

This concluded the two abatements that were brought before this board. On a motion by Gregory Noyes the December 15, 2016 Abatement of Taxes meeting was adjourned at 6:35 PM.