

## **BOARD ABATEMENT MEETING**

**February 24th, 2023**

**6:00 pm at the Athens Town Office**

In attendance: Darlene Wyman, Carol Bingham, Kate Bova, Hannah Regier, Gerald Tenney, David Hassan, Sandi Capponcelli, Janet Perry, Steve Oakes, Denise Randall, David Bemis

### **Called to order at 6:00**

#### **Adjustments to agenda**

Darlene wants to add two more parcels to discuss for abatement. David asks if they can do it without being warned. Denise thinks it has to be warned. David says they can listen to it and make a decision at the next selectboard meeting. Need to warn a BOA meeting for 6:45, before the next selectboard meeting on March 16th.

David says the BOA needs to reorganize now that the justices have been reelected.

*Denise makes a motion to reorganize the board and to listen to the other two property issues. Sandi seconds. Put to a vote: all in favor.*

Reorganizing the Board:

*Denise nominates David Bemis to be chair of the BOA. Sandi seconds. No further nominations. Put to a vote: all in favor of David Bemis being chair.*

#### **Discuss abatement of interest and penalty on MacAllister/Hassan property**

David Hassan wants to be credited for the late fees and interest on the lot they bought. They were confused at the closing and thought their closing costs went toward the tax and that the seller had paid the taxes in full. The seller had been sent the delinquent tax bill but never forwarded it to the new owners. David Hassan says he would have paid the taxes if they had received the bill.

David Bemis says there are only a few reasons that taxes can be abated for. This instance wasn't a manifest error of the listers. Sandi looks up the rules in the handbook. It seems like "manifest error" of the attorney could apply.

*Denise makes a motion to abate the \$427.72 of 2022 delinquent tax interest and penalty on the MacAllister/Hassan property for the reason of manifest error by the lawyer. Sandi seconds. Put to a vote: all in favor.*

### **New owner of Stephen Fine Property**

Darlene says there is \$22.20 unpaid because they paid a previous delinquent tax bill after another month of interest was added on. David says it costs more that that each month to prepare and send the bill. Darlene says she got an email from the landowner that there would be a check in the mail, but the check never came. She is not getting any response to the monthly notices. There is some confusion about why they ended up with this amount left, and if it had to do with the timing of the property transfer close to when tax bills went out. It's possible the tax bill initially went to the Fines. The board thinks this can also fall under the manifest error by lawyers definition and will act on it at the next meeting.

### **Gerald Tenney re: taxes on Matthew Tenney Mobile Home**

Now that Matthew is deceased, Gerald wants to tear his mobile home down. The 2022 taxes, of \$551.27, are unpaid. It has been unoccupied for three years, the water and power are off. Gerald thinks it doesn't have any value and would cost more to move it than it's worth. Matthew did not leave any money in his estate. The board thinks this can fall under the "persons who have died insolvent" rule and will act on it at the next meeting. The trailer is on Gerald's land.

Hannah brings up the Mobile Home Bill of Sale that Gerald had brought in from his daughter-in-law to him. Hannah has gotten some advice from the Clerk and Treasurer's association that it would not be a legal sale until the estate goes through probate court. She can still sign that BoS attesting that the taxes were paid, but she's concerned that it wouldn't be a legal sale and Gerald might not want to go that route if he and his daughter-in-law agree it should be torn down. Hannah and David are clear that this is not legal advice, but just what they are thinking about the situation. Denise suggests that Gerald should have the right to remove an abandoned trailer on his land. Sandi suggests perhaps the daughter-in-law could sign a waiver stating it was abandoned and she releases any claim to it. David suggests that he call a lawyer for advice if there would be consequences for tearing the trailer down without going through probate.

The board will act on abating the taxes at the next meeting. If the trailer is mostly down by April 1<sup>st</sup>, it's possible that it can come off the tax roll. Kate suggests that if it's in such bad shape, perhaps the listers can lower the assessment on it also.

*Denise makes a motion to adjourn at 6:24. Sandi seconds. Put to a vote: all in favor.*

Respectfully submitted,

Hannah Regier, Town Clerk