# Town of Athens Board of Abatement Meeting January 18, 2024 at 6:45pm At the Town Office

In attendance: David Bemis, Sandi Capponcelli, Janet Perry, Krista Gay, Hannah Regier, Kate Bova, Steve Oakes, Carol Bingham, Amber Stevens, Darlene Wyman, April Lyman, Dennis Mirante, David Burns

### Called to order at 6:45

# Adjustments to the Agenda

None

## **Abatement request from Jayne Elliott**

David reads the attached letter from Jayne.

Hannah states what taxes, interest and penalties are owed: 2022: \$662.46; 2023: \$3,596.84

Darlene, as Jayne's representative says that Jayne has been struggling over the years to pay her taxes and she was paying \$100/month. It was increased to \$250/month and she is still struggling with that. In order to pay her taxes off before the next due date she needs to be paying at least \$500/month and she can't do that, especially after losing Don's income.

Krista asks if Jayne is on a payment plan. Hannah says she is on a plan for \$500/month but she has not been paying that.

David asks if Don's name was on the property too. Darlene confirms that it was.

David makes a motion that the town abates the 2022 taxes, interest and penalty of \$662.46, as one of the subjects died insolvent as the reason for abatement. Steve Oakes seconded. Put to a vote: all in favor

David asks if anything has been paid on the 2023 taxes. Hannah says that Jayne paid \$100 before they went delinquent, but that is all.

David asks if Jayne had tried to get assistance from the VHAP program. Hannah says she sent Jayne that info every month while the program was open, but she didn't pursue it. Darlene encouraged her to apply.

Sandi asks for the breakdown of the 2023 taxes owed: \$3,183.05 principle, \$159.15 interest, \$254.64 penalty.

Janet asks if the taxes are going to be in the \$3,000-\$4,000 range again this year, how will she pay that. Darlene has suggested that if the BOA abates her taxes, that Jayne continue to make payments towards 2024 taxes every month, starting now.

Kate says that it's unfortunate that Jayne is having financial problems and that her husband died but there are many people in town who are in similar situations.

Krista asks for clarification that Hannah gave Jayne information on a program that could help pay the taxes and she did not take advantage or try to reach out to them. Darlene tried to get her to do it but she didn't.

David asks if she has a guardian or power of attorney. Darlene doesn't think so.

Krista says, "as gently as she can," that she has a hard time with the fact that she was presented with options to help pay and she didn't make the effort. Sandi agrees. Krista says it would be one thing if every effort had been made, but she doesn't think Jayne has shown that she will make an effort with the upcoming taxes.

Kate mentions another possible discount program for seniors. Steve says it could be a 10% discount.

Krista asks if they can abate the penalty and interest. David says there are only a few specific reasons that the board can abate things on.

Kate suggests there might be help through Senion Solution, SEVCA or other organizations. Grafton Cares does not offer tax assistance.

Krista asks if in Darlene's lay opinion, Jayne is in a mental state to understand this and seek help, and there isn't a diminished capacity to understand the consequences and what is going on. Darlene thinks Jayne has the capacity.

Sandi looks up other sources and says there are some possible exemptions where she would be able to get as a widow or disabled. There is an elderly or permanently disabled tax credit, and a few others. Sandi says she doesn't feel comfortable abating the 2023 amount.

The board considers abating just the interest and penalty.

Kate says she can call Jayne and offer some other resources to her that Grafton Cares would normally suggest.

Steve asks about using the Campbell Fund. Krista and Carol say they can't use that fund for taxes.

David suggests not voting on the 2023 taxes now, and see if Kate can work with Darlene and Jayne on other solutions. Kate thinks there is probably nothing that will take care of the full amount. David says once they look into it, the question of abatement can be brought up again.

Darlene says Don didn't have insurance so Jayne is paying for funeral expenses also. Krista says that Jayne does have a house.

Dennis Mirante says Don was a veteran. Sandi says that Don never applied for any veteran's benefits while he was alive. Dennis thought that maybe there are benefits for grave markers or help with funeral expenses.

David makes a motion that the BOA take no action on the 2023 taxes and that Kate will work with Darlene to see if there is some assistance that can be found for Jayne. Sandi seconds. Put to a vote: all in favor.

David says that this means that Jaybe can bring it back to the BOA and they can consider it again later.

# **Further business**

Sandi makes a motion to adjourn at 7:02. Sandi seconds. All in favor.

Adjourned at 7:02

Respectfully submitted, Hannah Regier, Town Clerk