

TOWN OF SHARON
BOARD OF ABATEMENT MINUTES
HEARING OF MARACH 30th, 2022
FOR BIRD/MARCEAU

The Board of Abatement met by Zoom on March 30th, 2022, to consider a request for removal of interest and penalties accrued on a late tax payment.

Board of Abatement Members Present:

Selectboard: Kevin Gish, Mary Gavin, Sarah Pfeiffer

Listers: Galen Mudgett, Helen Barrett

Assist. Treasurer: Catherine Sartor

Town Clerk: Catherine Sartor

Appellants: Marcy Marceau

Resident: Richard Kent

Hearing for Alexandre Bird and Marcy Marceau

Present Appellant: Marcy Marceau

Marcy stated that Alexandre would not be present as he had to work.

Due to technical difficulties, the meeting began late at 6:09PM via Zoom video.

All board members were read the Oath for the Board of Abatement by Town Clerk, Catherine Sartor and all members acknowledged and affirmed.

Kevin Gish made a motion to elect Mary Gavin as chair, Helen Barrett seconded. The motion was carried unanimously.

Appellant Marcy Marceau was sworn in by BOA Chair, Mary Gavin.

The Chair asked if the board had any conflict of interest, or ex parte communication. All answered no.

Mary Gavin asked if anyone had any rules of abatement question. Both the board and the appellant answered no.

The meeting was called by request of Alexandre Bird and Marcy Marceau at 54 Steele Rd, Sharon Vt. Parcel ID R02425.R, to consider an abatement of late interest and penalty charges, totaling \$355.11, from the February 16th, 2022, second property tax payment.

Mary Gavin asked Marcy Marceau to identify the statute in which this request fell under. Marcy stated she chose #4 on the application which seemed to be the closest for her. (#4: Taxes in which there is manifest error or a mistake of the listers. 24 V.S.A 1535(a)(2)).

Marcy requested to share her Zoom screen to show a presentation of photos, a receipt, and a video. Tech support was unable to assist, and the Appellant was asked to review her presentation verbally.

The Board of Abatement had previously received all documents discussed in Marcy's presentation via email, to include photos and a video taken by Marcy's son of her placing what looked to be an envelope into a public mailbox location. A Co-Op food store receipt was sent to the board, and a copy of the tax payments envelope was included, showing a post marked date of February 17th, 2022.

Marcy stated she had an expectation of the mail service to deliver her payment on time. She felt the documents sent were proof of a timely payment.

Mary Gavin asked if there were any questions from the board.

Kevin Gish asked if they were requesting abatement of penalties and interest? Marcy answered yes.

Catherine Sartor ask why Marcy couldn't drop the payment off to the town offices or in the door tax payment drop slot on the door, before heading out of town. Marcy stated she wanted the postmark to be correct and assumed the post office would do so.

Galen Mudgett asked if it was normal procedure that the appellants video and photograph for every letter they mail?

Marcy explained that no, however she wanted proof it was sent on time as the Finance Manager and Treasurer are so diligent in the receipt of timely tax payments.

At 6:30pm, with no further questions from the Board Members, Marcy Marceau and the public attending the meeting were asked to leave the call so that the Board could deliberate.