

BOARD OF ABATEMENT HEARING MINUTES.

APRIL 15TH, 2025

SHARON COLLECTOR OF DELINQUENT TAXES, APPLICANT FOR CHRISTINE TAYLOR

The Board of Abatement met by hybrid meeting at 6:30PM

Members Present in person:

Treasurer: Deborah Jones

Selectboard: Ted Austin

Selectboard: Kevin Gish

Lister: Nara Moore

Justice of the Peace: Suzanne Jones

Justice of the Peace: Chelsea Gray

Town Clerk: Catherine Sartor

Lister: Ken Wright

Members attending remotely:

Justice of the Peace: Helen Barrett

Selectboard: Scott Henkels

Applicant Present in person:

Collector of Delinquent Taxes: Ken Wright

Board of Abatement Oaths were administered and signed appropriately.

No members of the public attended.

Deborah Jones made a motion to elect Kevin Gish as Chair, Ken Wright seconded. Motion carried.

Ted Austin made a motion to adopt the 2025 Rules of Procedure presented.

Deborah Jones seconded. Motion carried.

Kevin Gish administered the Oath to the applicant (Ken Wright, Collector of Delinquent Taxes).

Kevin Gish then opened the meeting at 6:35PM and presented:

Property location of formerly 3500 Fay Brook Rd. Parcel ID R17340-R2.

Selectboard member Scott Henkels joined the meeting remotely at 6:40PM.

Town Clerk Catherine Sartor administered his oath.

Chair Kevin Gish asked the members of the Board to disclose any conflicts of interest or ex parte communication with the applicant, and if so, they should recuse themselves from the hearing. No conflicts were disclosed.

The Chair, Kevin Gish asked the applicant if he had received a copy of the rules of procedure, and he replied yes and had no questions.

Kevin Gish further requested the applicant present which statutory criteria his request fell under, per the requirements of the application.

Ken Wright replied that he checked off two criteria. The first was Taxes in which there is a mistake of the listers. 24 V.S.A § 1535(a)(4), and the second was Taxes or charges upon real or personal property lost or destroyed during the tax year. 24 V.S.A. §1535(a)(5).

The Chair then explained next steps and opened the hearing up for the applicant to present.

Ken Wright introduced himself as the Collector of Delinquent Taxes and went on to explain that Christine Taylor owned the trailer and land beneath it at 3500 Fay Brook Rd, having purchased it from Doug Jones. Christine sold the land and the trailer separately. The land, there is no problem with, however the trailer moved to Canaan NH.

For this to happen, an endorsed VT Mobile Home Bill of Sale for this single wide unit, with a value/sale price of \$15,000.00, needed to be completed by the Town Clerk. This affirms that all property taxes assessed to the mobile home have been paid. Ken noted that Catherine Sartor did sign the bill of sale and worked with Lister Galen Mudgett to set the taxes due on the trailer as they understood it at the time.

The taxes were due based on a proration from the period of the fiscal year starting, July 1st 2024 to the date in which the trailer would be relocated in NH, July 15th, 2024. Ken agreed with the process but is waiting for confirmation from the State of Vermont. There is ambiguity. Ken noted the tax owed of \$599.64 plus interest of \$12.00 and penalty of \$47.97 to total \$659.61.

Ken stated he would like to abate the total of \$659.61.

- 1) There may or may not have been a mistake by the lister, then thereby by the Clerk who believed in the Lister. Galen Mudgett, as the Clerk was asked to fill out an impulsive document. A proration of \$25 or so was worked out as a proration against the value of the trailer that sat on the parcel.
- 2) The trailer no longer resides in Sharon. Ken believes Galen Mudgett was correct in prorating the tax amount. The trailer was not grounded, it had wheels and was moving.

As the CODT, it would be difficult to collect the penalty. Ken used an analogy with automobiles.

- 3) He thinks that Lister Galen Mudgett did the right thing, and Ken is waiting to hear from Vermont Department of taxes as well as the property valuation and review division to further understand the taxability of a rolling object. Since July 15th, 2024, the trailer has not been in the municipality.

Ken requested to remove it from the tax roll and abate the amount of \$659.61.

Chair Kevin Gish opened for questions from the board. Questions were answered around the date of the sale, the difference between a traditional home sale and the transfer of taxes and a mobile home sale, and to clarify the amount of \$599.64. Deb Jones explained this was the trailers total tax amount for the year, after the prorated amount of \$23.00 that was paid the day the Mobile Home Bill of Sale was signed.

Kevin Gish let the Collector of delinquent taxes know we would issue a decision within 30 days.

The Meeting adjourned at 7PM and the Board of Abatement entered deliberative session.

Respectfully submitted:
Catherine Sartor, Town Clerk
Board of Abatement Clerk
4/16/2025