

Town of Marlboro, Vermont
Board for the Abatement of Taxes
Minutes – April 29, 2025

Meeting was called to order at 4:34 PM by Chair T. Hunter Wilson.

Present were: Lister Evan Wyse; Select Board members Molly Welch & Kate Kirkwood ; Justices of the Peace Mimi Brill, T Hunter Wilson, Marcia Hamilton; Treasurer Rebecca Sevigny; and Town Clerk Forrest Holzapfel. Appellants Martha Thompson and Norman Thompson via Zoom.

- 1) The board read through the abatement request packet from Martha Thompson, Executor for the Estate of Edith B. Thomas. The request is for an abatement of penalties, interest, and fees on 2023 & 2024 tax bills, which were both paid late. Martha Thompson provided detailed statements of the financial position of the Estate.
- 2) Evan stated that he did not follow through on the original email sent by the appellants but asked Forrest to take the lead on correspondence with the taxpayers but neglected to alert them to the change.
- 3) T suggested separate consideration for each year. The back page of the packet shows the 2023 number still due.

2024 \$1,280.70

2023 \$1,338.85

- 4) The Board asked questions of the appellants:
 - Forrest stated their provided documentation does not reconcile the sales price of \$769,000 as income for the Estate.
 - The appellants replied that the money has not been released yet, but the sale happened in November 2024. Late fees and penalties are not collectable from the Estate due to lack of funds at this time. The buyers' attorney is vexed by the complications due to the outstanding penalties, interest, and fees from 2023.

- 5) Forrest responded to the highlighted questions from Norman Thompson
 - a. Did DTC look at all the taxes paid in 2023 to determine all other people who paid late? YES
 - b. Did Treasurer on or before 10.21.23 issue a warrant? UNKNOWN
 - c. Did Treasurer deliver the rate bill? UNKNOWN
 - d. Did the collector proceed forthwith to collect...?" UNKNOWN but clearly this was done inconsistently.

- 6) Rebecca asked about the 2024 delinquent tax letter of 11/19/24 letter which the appellants acknowledge was paid late. Why are the 2024 penalties, interest, and fees being requested? Rebecca stated that for that year, the taxes were late and the circumstances don't matter much. The town did its due diligence.

- 7) Mimi wondered if the communication that happened around the 2023 late taxes was with Ede Thomas who was not able to receive this kind of information due to her health. Martha says that all mail was being forwarded to her at that time.

- 8) The Board entered a deliberative session and Martha and Norman left the zoom meeting.

- 9) Discussion of 2024 tax
 - a) Paid late due to the Estate having no money.
 - b) Penalties, interest, and fees were due as correct procedures were followed and total was paid at time of the closing on the property.

- 10) Motion made by Forrest Holzapfel to NOT abate the 2024 taxes, seconded by Mimi Brill.

- 11) So voted by unanimous voice vote.

12) Motion made by ____ and seconded by ____ to abate the penalties, interest, and fees as the town fell short on the required process. 2023 tax year abated due to manifest error of the town.

13) So voted by unanimous voice vote.

Meeting adjourned at 5:38 pm

All papers pertaining to this abatement are filed in the Town Clerk's Office in a file labeled "BAT - 2025 E/O Edith Thomas".

Respectfully submitted,

Forrest Holzapfel, Town Clerk
Town of Marlboro Board for the Abatement of Taxes