

Town of Marlboro, Vermont
Board for the Abatement of Taxes
Minutes – September 3, 2025

Present were: Lister & Delinquent Tax Collector Evan Wyse; Select Board member Jeff Skramstad; Justices of the Peace David Holzapfel, Andy Reichsman, Marcia Hamilton, T Hunter Wilson; Treasurer Rebecca Sevigny; and Town Clerk Forrest Holzapfel.

Meeting was called to order at 4:36 PM by Chair T Hunter Wilson

- 1) Recording continues.
- 2) Board members read the request of **Dori-Patricia Martin owning property at 1929 Lower Dover Road** for an abatement of penalties, interest, and fees on her 2023 & 2024 tax bills. She has paid all the taxes, penalties, interest, and fees to date and has a zero balance. She provided detailed statements of her financial position but could not attend in person.
- 3) Delinquent Tax Collector Evan Wyse developed a calculation sheet showing total amounts due which the Board reviewed.
- 4) Discussion of case details. The Board weighed details of the basis for the request.
- 5) Phone call made to Dori – the Board’s primary question was “which statutory reason for abatement does your request fall under?” Dori responded that it would be “Clear or obvious error made by the Town” since a bookkeeping error was made by the Town. She explained that it took the Town 2 years to notify her that the checks were never deposited and were returned to her. Interest and penalties accrued on her 2023 tax bill since the Town never cashed checks she submitted for payment and the checks were returned to her. Each check payment was late however. Her concern is that she was not notified of these issues by the town. She would like the fees, interest and penalties refunded since they showed effort to pay in full. End of call with appellant.
- 6) Analysis by the Board of checks and receipts. Dori did not pay on time either year, so penalties and fees should always be due. Evan says he could calculate interest from December 2023 when she put in her final payments but the town did not cash the checks.
- 7) The July 5, 2025 letter to the appellant from the Delinquent Tax Collector stated that:
 - **2023 Tax Bill \$3,747.82**
No payments were applied after the original \$1,440.00 received.
Three checks were received by the Town {Oct, Nov, & Dec of 2023}
and were never deposited, and were returned to taxpayer with an explanation on 4/30/2025.
Paid in full as of 8/11/2025
 - **2024 Tax Bill \$4,734.13**
10/4/2024 \$3,000 paid on time
10/08/2024 \$1,734.13 Late payment
\$185.00 Delinquent, paid in full 7/21/2025

8) Further discussion of case details. In both years, payments were late. The Town apologizes for miscommunication with her.

So moved by Forrest Holzapfel and seconded by Jeff Skramstad to not abate anything for the 2024 taxes. So voted by unanimous voice vote.

9) So moved by T Hunter Wilson and seconded by Andy Reichsman to abate interest as if the 2023 payment checks were deposited on the date they were written, but to not abate the late penalties. A refund in the amount of **\$685.20** as calculated by the Delinquent Tax Collector will be submitted to the taxpayer since the Town failed to cash her checks and her intent was clear.

So voted by unanimous voice vote.

Meeting adjourned 5:15 PM.

Respectfully submitted,

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

All papers pertaining to this abatement are filed in the Town Clerk's Office in a file labeled "BAT – Martin – 2025".

Dori-Patricia Martin
1929 Lower Dover Road
Parcel 357.000
SPAN 378-117-10202