

BOARD OF ABATEMENT

Public Hearing

February 5, 2025, 5:00 pm

Mount Holly Town Office

50 School Street, Mount Holly, VT

MINUTES

Attendance: Marc Miller, Diana Garrow, Peter Perrino, Mary Surething, Jeff Chase, Caitlin Boyle, Bob Herbst, Ann Hansen, Carol A. Garrow Woolley, Elizabeth Karle (via Zoom), Tim Bickford, Josh Bickford.

1. **Call to Order.** Marc Miller called the meeting to order at 5:16 pm. The members of the Board of Abatement introduced themselves as present for the record.

2. **Hearing for Timothy Bickford.** The Board commenced a hearing to consider the request of resident Timothy Bickford to receive an abatement of his 2023 property taxes, which are currently delinquent and owed to the Town of Mount Holly.

Mr. Miller read aloud into the record Mr. Bickford's request for abatement, which included his assertion that his accountant had misled him in what he could expect to owe in property taxes in 2023. Mr. Bickford noted that he had made a payment of \$550 toward his total property tax obligation, which was the approximate amount he had owed to the Town after the Vermont Property Tax Credit had been applied. In support of his assertions, Mr. Bickford provided documentation including utility and insurance bills, Vermont State Department of Taxation documents, and his delinquent tax notice. Mr. Bickford also noted that he had borrowed funds from family members and had or is in the process of paying back those loans, but is not in a position to borrow more funds toward his current debt. Josh Bickford confirmed that he had loaned Mr. Bickford funds and that those were being paid back according to a \$150/month payment plan.

The Board confirmed that a total of \$2,811 is owed by Mr. Bickford to the Town for unpaid 2023 property taxes, which is an amount representing the original taxes owed for 2023, in addition to applicable penalties and interest. Mr. Bickford confirmed that he is requesting that his full 2023 delinquent tax bill be abated by the Town.

The Board thanked Mr. Bickford for attending the hearing and noted that it had what it needed to consider Mr. Bickford's request, and that it would provide an answer to his request within 10 business days.

Mr. Miller adjourned the public hearing at 5:27 pm.

Following the public hearing, the Board commenced its deliberations.

Mr. Miller noted that the Board's statutory obligations, including the guidance that while the Board is never required to grant an abatement, it may grant an abatement in specific cases, some of which do indeed pertain to Mr. Bickford's situation.

Elizabeth Karle noted that Mr. Bickford's accountant can only be responsible for what the client has reported as income. She also noted that her understanding is that Mr. Bickford was audited by the state for his income, and was determined to have owed more in taxes than he had paid. Thus, the Vermont Property Tax Credit due to Mr. Bickford was applied to income taxes due, and so could not be applied to his property taxes due.

After board discussion, Mr. Herbst made a motion to abate the municipal portion of Mr. Bickford's taxes, and to waive the penalties and interest currently owed on that amount, for a total abatement amount of \$1,074.43, the remainder to be paid by April 30, 2025. Jeff Chase seconded; unanimously approved.

Meeting adjourned at 6:01 pm.