



TOWN OF TROY

Board of Abatement
Meeting Minutes
December 9, 2024

Members Present:	Town Position Held:
Gaston Bathalon (Chair)	Selectboard
Helene Croteau	Justice of the Peace
Robert Langlands	Chair, Selectboard
Terri Medley	Town Clerk and Delinquent Tax Collector
Anne Quirion	Vice Chair, Selectboard
John Starr	Justice of the Peace
Robert Starr	Justice of the Peace

The meeting of the Town of Troy Board of Abatement was called to order by Robert at 5:02 PM.

MOTION by Robert to nominate Gaston Bathalon as the Chair, Board of Abatement (Board) seconded by Bobby Starr. Motion **PASSED** | unanimous.

Statement by the appellant, Claudia English, was reviewed by the Board. Terri provided background information.

- The 2023 Tax Bill was sent to the address on file for Ezio Cicerone (as in past years) and was returned with stamped message of “no known person”.
- The appellant, the apparent spouse of James M. English and daughter of Ezio Cicerone, called the Town Clerk prior to the tax due date, concerned that she had not received her tax bill and wanting to pay the tax bill. She subsequently paid the 2023 Tax Bill in full and on time using the Town of Troy electronic tax payment option.
- Regrettably, if the appellant provided an updated address last year (i.e., October 2023) it was not in the system for this year’s (i.e., September 2024) Tax Bill mailing. Normal procedure is that a new address is noted on the Tax Bill by the person receiving the phone call and is forwarded to the Town Assessor. The Assessor, in turn, updates the address in the system. Terri does not recall specifically seeing a name and address change for the property.
- As the property is owned by Ezio Cicerone and James M. English (a joint ownership), a ‘Fast People Search’ was used to locate the address of James English in Massachusetts. The 2024 Tax Bill was mailed to the new address. The 2024 Tax Bill was not returned and so it was assumed that the Tax Bill was sent to the right address and that the owners had received it.
- The appellant again contacted the Town Clerk’s Office via phone at the end of November 2024 (after the tax due date) concerned that she had not received a Tax Bill.

Helene had two concerns:

- First, because the Tax Bill did not come back, the assumption was made that the property owner received the Tax Bill. That if there was another James English, i.e., not the property owner or appellant, would have received the Tax Bill. Terri agreed that she would not have known whether the Tax Bill was delivered to the correct James English. She affirmed that ‘Fast People Search’ typically works with few Tax Bills being returned. Helene made the point that the fact that the Tax Bill was not returned does not mean that the property owner received the Tax Bill. Anne pointed out that Terri does not have control over whether anyone receives their Tax Bill as mail is, at times, delivered to wrong addresses. Further, Terri clarified that only one address was listed for James English in Massachusetts.
- Second, that the key statement made by the appellant was “Last year, I contacted the Town Clerk’s office and provided a new address for the bills to be sent.” and that Terri corroborated the statement. Terri indicated that it was the appellant who stated that she contacted the Town office by phone (November 2024). Terri recalled pulling the Tax Bill and informing the appellant of the address mailed to. The appellant replied that she did not know anyone at that address. Helene clarified that she was asking about last year’s (October 2023) phone call. Terri confirmed that she did not specifically recall that the appellant called in 2023. Helene thought that somehow, the appellant received a bill in 2023. Terri reiterated that no, she knew the bill was due in the fall and so last year (2023) she called early enough that the tax was paid on time. Helene continued that she was trying to establish that the appellant did contact the Town Clerk’s office in 2023. That someone receiving the phone call with the appellant would have asked for the new billing address. Terri replied that she assumed that the appellant did call the Town Clerk’s office in 2023 given that she knew the amount of the 2023 tax.

Bobby asked where the property is located and what the tax bill was.

- Terri replied that it is off the pipeline and extends up close to the Jay border. Robert clarified that the tax on 285 acres was for \$1,1719.61. Helene added that part of the land is in current use that would reduce the property tax. Robert clarified that the penalty was 8% and Terri provided the Board with the penalty and interest amounts (\$137.57 and \$17.20, respectively, totaling \$154.77). Bobby indicated that taxes are late whether paid 2 days late or an hour late.

Robert was hesitant to deny the abatement request because of the confusion with whether an updated address was provided in October 2023 and the low amount of the penalty.

- Gaston believed that because the appellant paid the 2023 property tax on time, they knew when the taxes were due. Further, he asked if the tax bill listed the penalty and that it was property owner’s responsibility to provide a current billing address. Terri clarified that the need to update billing address is not specifically stated on the tax bill nor on the Town of Troy web site. Gaston stated that he attempted to identify a state statute that clearly states that a property owner is responsible for updating their billing address and could not locate such a statute. Terri clarified that she inquired of the specific statute from with the Vermont League of Cities and Towns. In reply, an attorney emailed that there is no such law and that the “absence of such a law does not excuse a property owner from paying their taxes on time and from facing the penalties when failing to do so”.

- Gaston then mentioned the Board’s past practice in that someone locally had missed paying their taxes by one day (overnight) and that the Board did not abate the penalty and interest. That if the Board is to be fair to all, that the Board has not approved such requests in the past. Robert clarified that the difference in this case is that the appellant did not receive a Tax Bill. That the appellant provided a new billing address but somehow it did not get recorded. Helene included that it is a possibility and a different situation as the updated billing address could have been missed because of the busy workload related to the town wide reappraisal going on at that time. Bobby clarified that the penalty and interest is not a lot (for the Town or appellant). Terri indicated that the 2024 tax was paid in full on November 25 (late) using the Town’s electronic payment system. Robert clarified that when you own property you are responsible for paying taxes. That the property owner should know when the taxes are due. John affirmed that is why she paid the taxes, on time, in 2023. Anne agreed that is the case whether you get a tax bill or not. That in this case the appellant is saying the error lies with the Town as they had provided a new billing address and never received the Tax Bill. Terri indicated that Tax Bills are mailed by September 1 and must be paid within 60 or so days. Helene indicated that taxpayers may not know they come out September 1. Terri added that the Tax Bill had been addressed to her father in the past – he was the one getting the Tax Bill. That it could very well be that they were not aware when taxes were due. Robert then reiterated that it is the property owner’s responsibility to know.

At the end of the discussion Terri asked to be recused from the vote given the appellant’s statement.

DECISION:

The Board of Abatement voted on a **MOTION** by Robert Langlands to deny the abatement of penalty and interest because it was the owner’s responsibility to know when taxes were due whether she received a tax bill or not. John Starr seconded the motion. Vote **PASSED** | one opposed and one recusal.

MOTION by Anne Quirion (seconded by Helene) to adjourn. Vote **PASSED**. The meeting was adjourned at 5:22.

Respectively Submitted,



Gaston Bathalon
Chair, Board of Abatement