

**Meeting Minutes: Royalton Board of Abatement**  
**September 17, 2024, at 7:00 p.m.**  
**2460 Vermont Route 14, South Royalton, Vermont 05068 \* Zoom option**

**Present:** Justices of the Peace: BOA Chair Allison Fulcher, BOA Vice-chair Kate George, Bruce Post, Geo Honigford, Sandra Conrad, Joan Hoffmann, and Suzanne Long (7:09 p.m.). Selectboard: John Dumville and Patrick Dakin (7:04 p.m.). Listers: Jeff Barcelow and David Barker. Treasurer: Rita Hull. BOA Clerk: Karmen Bascom.

**Absent:** Justice of the Peace: Bushrod Powers, Gidget Lyman, and Peg Ainsworth. Selectboard: Stuart Levasseur, Tim Murphy, and Nell Gwin. Listers: Walter Hastings.

**Guests:** Dylan McCullough of North Road Excavation, LLC

Chair Allison Fulcher called the meeting to order at 7:00 p.m.

**Agenda**

**I Abatement request.** Dylan McCullough on behalf of North Road Excavation, LLC., located at 5327 North Road, Royalton, Vermont.

Chair Allison Fulcher welcomed Dylan McCullough, verified he had received necessary paperwork from the clerk and then swore him in. Chair Fulcher proceeded to ask if there were any conflicts of interests amongst the board members. Finding none, Chair Fulcher asked Dylan McCullough to present his testimony to the board. He verified he was requesting an abatement for the garage (building) under taxes or charges upon real or personal property lost or destroyed during the tax year 2023/2024. 24 V.S.A. § 1535(a)(5). Included in his statement were photographs of the once fully equipped garage's fire damage, current mortgage, insurance claims, and sworn statement of proof of loss from their agency.

Lister Jeff Barcelow attested to the garage's fire damage encompassing just short of the entire fiscal year and was in favor of an abatement. Lister David Barker computed a year's total taxes on the garage to be \$4,441.21. Jeff Barcelow also noted he was not advocating for either, but we should know that the number included both school portion (which will be an expense to the town) and municipal tax portions for the garage portion of the tax bill.

Chair Allison Fulcher thanked everyone for their work and Dylan McCullough for his testimony and asked Clerk Karmen Bascom for a decision time (a call back to Dylan in the morning and draft minutes within 5 days). Chair Fulcher then requested the board be moved into deliberative session.

**II Decision** Upon exiting deliberations, Chair Fulcher stated the board had voted to abate the full year taxes of the building, including both municipal and school, in the amount of \$4,441.21. Motion carried with one abstention. Treasurer Rita Hull will credit this amount toward the current tax bill.

**III Taxes on removed mobile homes from a municipality: Sandy Conrad:** In response to some questions that arose at a previous BOA hearing, Sandy Conrad brought copies and reviewed 9 V.S.A. §2602(b)(2)(A-B). The statute provides: "A clerk shall not endorse a mobile home uniform bill of sale unless: (A) all property taxes due and payable on the mobile home, but not the real property on which the mobile home is located if separately owned, have been paid in full as of the most recent assessment, or if the town collects taxes in installments pursuant to 32 V.S.A. § 4872, as of the most recent installment; or (B) in the case of removal of a mobile home from the municipality, or of a sale, trade, or transfer that will result in the removal of the mobile home from the municipality, all property taxes assessed with regard to the mobile home, but not the mobile home site, have been paid." Jeff Barcelow said he believed this was not an issue for the BOA to review, but more for the clerk. Nonetheless, all were appreciative and will review the information.

**Meeting adjourned:** 7:35 p.m.

Respectfully submitted,

Karmen M. Bascom, BOA Clerk

BOA Audio link for 9-17-2024

[https://us02web.zoom.us/rec/share/W1rEuN2yBvGnGLsIDUqpFHqDCXmT5\\_ZJZqfP0wnGExy0f-QE3NIc7msMGs53O8pJ.oa46l8HBCh5mbYGt](https://us02web.zoom.us/rec/share/W1rEuN2yBvGnGLsIDUqpFHqDCXmT5_ZJZqfP0wnGExy0f-QE3NIc7msMGs53O8pJ.oa46l8HBCh5mbYGt) Passcode: B#7ZHr\$5