

Norwich Board of Civil Authority Meeting
December 12, 2023
APPROVED MINUTES

Present at the Meeting:

JPs: Dianne Amme, Carolyn Clinton, Fran DeGasta, Linda Gray (chair), Corlan Johnson, Dave Krimmel, Suzanne Leiter, Emily Scherer

Selectboard: Marcia Calloway, Pamela Smith

Town Clerk: Lily Trajman

Other attendees: Cheryl Lindberg (town treasurer / Lister), Ian and Katherine Mahon (appellants)

Called to order by Gray at 6:31pm.

(Note: items were addressed in the opposite order to their appearance on the agenda.)

1. Mahon appeal.
 - a. The BCA members and lister introduced themselves, Gray administered the witness oath.
 - b. Gray asked the Mahons to present their case.
 - i. Mr. Mahon explained they had no time to prepare the HS-122 form this year due to Katherine's mother's death in January in the People's Republic of China and the ensuing scramble to secure a visa and book her travel. Katherine was in China between 2/17/23 and 4/22/23.
 - ii. The Mahons have a standard method for filing taxes jointly, which involves them both going to H&R Block in late February so they can both sign. H&R block does their local, state and federal taxes and files the HS-122 form for them.
 - c. Gray asked the Listers to present their case.
 - i. Lindberg stated that HS-122 is filed online, so no signature is needed. The filing window is open February to April.
 - ii. There is no extension possible for the homestead declaration filing.
 - iii. Gray inquired about the listers' previous policy of waiving the late filing penalty for first time applicants. Lindberg stated that the composition of the board has changed and this is no longer a blanket policy. In this case the listers did not feel that the case warranted the dismissal of penalties since Mr. Mahon was in the US and capable of filing electronically.
 - iv. Trajman asked total amount of abatement – Mahons believed it to be about \$90, but Trajman stated that the tax bill was for \$475.37.
 - d. Scherer moved to recess the hearing to later this evening, following the Board of Abatement meeting. Seconded by Johnson. Recessed at 6:51pm.
2. Approval of minutes from 6/14/23 and 6/26/23

- a. Smith recommended amending the 6/26 minutes to reflect the start time of the meeting (5pm) and the author of the minutes (Linda Gray). Amendment approved by consensus.
 - b. Johnson moved and DeGasta seconded approving the 6/14/23 and 6/26/23
 - i. 6/14:
Yes: Gray, Krimmel, Leiter, Smith, Trajman
No: none
Abstain: Amme, Calloway, Clinton, DeGasta, Johnson, Scherer
 - ii. 6/26:
Yes: Gray, Krimmel, Leiter, Smith
No: none
Abstain: Amme, Calloway, Clinton, DeGasta, Johnson, Scherer, Trajman
3. Meeting returned from recess at 7:23pm and entered deliberations. Meeting re-entered public session and adjourned at 7:35pm.

Respectfully submitted,

Lily Trajman

Clerk, Board of Civil Authority.
12/13/2023

Approved May 7, 2024


Linda Gray, Chair