BOARD OF ABATEMENT DRAFT MINUTES

Tuesday, October 27, 2026 at 7pm

Tracy Hall Multipurpose room and online via Zoom.

Board of Abatement Members present in Tracy Hall: Cheryl Lindberg (chair), Dianne Amme, Fran DeGasta, Kimo Griggs, David Krimmel, Mary Layton, Suzanne Leiter, Pam Smith, Matt Swett, Lily Trajman.

Board of Abatement Members present online: Kristen Maffei and Emily Scherer.

For the Appellant: Margaret (Peg) Merrens (representing Upper Valley Land Trust).

Meeting called to order at 7:00 pm by Cheryl Lindberg.

1. Review and approve agenda – Trajman moved and Leiter seconded approval of the agenda. No discussion. The motion passed unanimously by roll call vote.
2. Approve minutes for November 25, 2025 – DeGasta moved and Krimmel seconded a motion to approve the minutes from November 25, 2025. The motion passed unanimously by roll call vote.
3. Upper Valley Land Trust abatement request –

   a. Lindberg introduced the abatement request for Parcel 11-071.100, located at 584 Goodrich Four Corners Road in Norwich. Board members were asked if there were any conflicts of interest or *ex parte* communications, and none were noted.

   b. Merrens summarized the abatement request under 24 V.S.A. § 1535(a)(4), which applies to taxes involving a clear or obvious error or a mistake by the listers. Merrens explained the property was acquired in October 2023 through a decree of distribution from the estate of Dennis Devaux. Merrens stated that the Upper Valley Land Trust did not receive notice of delinquent taxes for two and a half years because the bills were sent to the address on record in the Grand List for the deceased's estate. The Board discussed town protocols for mailing tax bills during

mid-year property ownership transfers, mailing delinquent tax notices to new owners as opposed to the owner on record when the delinquency occurred, and the distinction between the responsibilities of the listers and the finance office.

c. Lindberg closed the hearing, stating the Board would transition into a deliberative session and issue a written decision to the appellant within 30 days.

4. Adjourn – Trajman moved and Leiter seconded adjournment of the meeting at 7:31. The motion passed unanimously by roll call vote.

For the Board of Abatement,

Lily Trajman

Lily C. Trajman, Clerk

October 29, 2026

DRAFT