Town of Marlboro, Vermont
Board for the Abatement of Taxes
Minutes – July 15, 2025

Present were: Lister & Delinquent Tax Collector Evan Wyse; Select Board members Molly Welch & Jeff Skramstad ; Justices of the Peace David Holzapfel, Andy Reichsman, Marcia Hamilton; Treasurer Rebecca Sevigny; and Town Clerk Forrest Holzapfel.

Meeting was called to order at 4:02 PM by Vice-Chair Marcia Hamilton

1) Review of Procedures of the Board & Ethics standards for the Board of Abatement of Taxes, signatures of Board members present gathered.

2) Brief discussion of process to be followed by the Board.

3) Forrest Holzapfel read the request of Heidi Barrows of 2 MacArthur Road for an abatement of all taxes, penalties, interest, and fees on her 2023 and 2024 tax bills due to financial troubles after the death of her son in a motorcycle accident. She provided detailed statements of her financial position but chose not to attend in person.

4) Forrest Holzapfel distributed a calculation sheet that Delinquent Tax Collector Evan Wyse developed showing total amounts due.

5) Discussion of case details in deliberative session.

- David Holzapfel asked what our options are for tax relief. The Board discussed the following with input from all those present:

    i) Vermont law indicates that the Board can abate all or any portion of taxes, fees, penalties and interest.
    ii) Any action taken sets a precedent for other taxpayers.
    iii) The legal criteria for this request is "inability to pay" which is very difficult for us to determine.
    iv) Andy Reichsman wondered if we can freeze the amount she owes and hold interest and penalties on her amount due to soften how this goes forward?
        (1) Delinquent Tax Collector Evan Wyse felt this was dangerous as this appears to be unfair to other taxpayers who are also behind on their taxes as well as likely being unlawful.
    v) Marcia Hamilton expressed her hesitancy in creating a precedent that could create future trouble for this Board.
    vi) Molly Welch wanted to know if future interest will accrue on the base amount still owed?

(1) Evan Wyse says that yes if we abate fees, penalties, and interest on this day, the cycle begins again from this date.

vii) Discussion of how to help Heidi plan for future bills, and the acknowledgement that abating fees, penalties, and interest to this day is a band-aid that provides some relief but is not a solution.

viii) Discussion of helping Heidi with tax relief for the total still owed after abatement from private donations and community resources, of which there are numerous avenues. Forrest Holzapfel and Rebecca Sevigny will work on communication to bring this together.

6) End of deliberative session.

7) Motion made by Molly Welch and seconded by Marcia Hamilton to abate the 2023 & 2024 penalties, interest, & fees of Heidi Barrows in the amount of $1,210.92

   Total tax owed before above abatement = $5,717.12

   Total tax still due after abatement = $4,507.08

8) So voted by unanimous voice vote.

9) No other business, as the other taxpayer requesting relief, William Carlisle, was not able to submit his petition by the deadline but will be scheduled for a future meeting date.

Meeting adjourned 4:40 PM.

All papers pertaining to this abatement are filed in the Town Clerk's Office in a file labeled "BAT – Barrows – 2025".

Respectfully submitted,

Forrest Holzapfel, Town Clerk
Town of Marlboro Board for the Abatement of Taxes

Heidi Barrows
2 MacArthur Road
Parcel 367.100
SPAN 378-117-10658