**BOARD OF TAX ABATEMENT - PROCEDURAL MEETING**

**PLACE: WINDHAM MEETING HOUSE – In-Person and on Zoom**

**DATE: October 1, 2024**

MEETING CALLED TO ORDER: At 6:02 PM at the Windham Meeting House by Ellen McDuffie, Town Clerk and Clerk of the Board of Abatement and the recording was started by Kord Scott.

BOARD MEMBERS PRESENT IN PERSON: JP=Justice of the Peace; SB=Selectboard

Ellen McDuffie, Town Clerk Kord Scott, SB

Marcia Clinton, JP Michael Simonds, JP

Philip McDuffie, JP

BOARD MEMBERS PRESENT ON ZOOM:

John Hoover, JP

Kathy Scott, Treasurer

A quorum of the BCA was present.

Ellen McDuffie gave a brief overview of the abatement process and stated the state statutes for which an abatement can be considered. Hearings by this board are *quasi-judicial*. The board currently has five requests to be heard; two for inability to pay and four due to lister error (one appeal is for both reasons).

Both Phil and Ellen McDuffie stated that they would need to recuse themselves from at least one hearing. One of the appellants works for them.

The first order of business was to elect a Chair. Kord Scott was nominated by John Hoover; Marcia Clinton seconded the motion; all members present verbally voted in favor.

Rules of Procedure for this hearing were presented and distributed by the clerk. Kord Scott made a motion to accept the rules as presented with one change; that the procedures can be amended by a majority vote. Kathy Scott seconded the motion. and all voted to approve.

Kord stated he is still trying to get in touch with someone at the State in the Department of Property Taxes and Valuation for clarification and has a question for Bob Fisher before the hearings.

The board has requested that the appellants be notified to provide the board with their 2023 and 2024 tax returns, including their HS-122 and HI-144 forms. Appellants will be notified of the hearing schedule by mail.

Those present discussed a schedule and tentatively came up with Wednesday, October 9 at 6 PM and Wednesday, October 16 at 6 PM, dependent on having a quorum of the selectboard and at least one lister available. The clerk was asked to scan and email all requests for appeal to the entire board for review prior to the hearings. Ellen McDuffie stated that she would not be available to take minutes on October 16 and an alternate would need to be appointed.

Motion to adjoin made by Phil McDuffie at 6:44 PM. All voted in favor and recording was stopped.

Respectfully submitted,

Ellen McDuffie, Clerk

October 6, 2024