

***Preliminary Hearing Minutes***  
**Town of Plymouth, Vermont**  
**Board of Abatement Hearing**

The Board of Abatement of the Town of Plymouth, Vermont, notified and warned, met in the Meeting Room at the Municipal Building at 68 Town Office Rd, in said Town on Tuesday, April 22, 2025 at 5pm.

BOA Members Present:

Justice of the Peace: Bruce Pauley, Justus Pingree, and Karen Evans

Select Board: Rick Kaminski and Jay Kullman

Town Clerk: Angela Kissell

Assessor: Ryan Silvestri

Appellants and/or Guests: Henry Shipman (not Appellant – just listening)

Abatement Hearing(s):

Pursuant to Title 24 V.S.A. § 1535, the following hearing(s) took place to consider the abatement of real estate and personal property taxes assessed.

1. Call Meeting to Order:
  - a. The meeting was called to order at 5:25 pm.
2. Consideration of Any Changes, Additions, or Removals to Agenda:
  - a. None
3. Tax Abatement Hearing – a. Falango, Mark & Christine:
  - a. Chair, Bruce Pauley opened the hearing by stating the names of the first appellants.
  - b. Bruce stated that he didn't need to read the oath to anyone.
  - c. Bruce did ask if there were any witnesses.
  - d. Ryan Silvestri spoke up and said that he was a witness.
  - e. Bruce Pauley then said, let me read you "under the pains and penalties of perjury, do you solemnly swear that the evidence that you give in the cause under consideration shall be the whole truth and nothing but the whole truth?"
  - f. Ryan Silvestri answered, "yes".
  - g. Bruce asked the Board if they had any conflict of interest and/or ex parte communication with the appellant. No one acknowledged that they had.
  - h. Bruce then asked if the applicant had received a copy of the Board's rules of procedures.
  - i. Angela Kissell answered, yes, they did.
  - j. Bruce noted that the applicants weren't here so what do we have to speak for the applicant and the category for which they are abating.

- k. Angela Kissell disclosed that she caught the errors while sending a tax bill out. She continued that the normal process is for the appellants to reach out to her if they wanted to abate their taxes; however, in this instance she felt the ethical thing to do was to call them as this was a lister error. She added that the Listers had made changes to the lister cards, but the tax bills did not reflect the reduction in the value to match that of the lister card.
- l. Bruce asked if these were the properties that had the fires.
- m. Angela acknowledged yes, but that these were also properties that were affected by the flood in 2023 for which the appellants came for abatements.
- n. Angela also noted that she corresponded with the applicants and sent them the applications. She noted that the hearing fell under the criteria of 24 V.S.A. § 1535(a)(4).
- o. Justus Pingree asked for clarification on which property was being discussed, which he got.
- p. Karen Evans asked what they are looking for, it doesn't say.
- q. Angela Kissell said that they are looking to be refunded what they were overcharged.
- r. Ryan Silvestri read off the value on the lister card and then the value on the tax bill. He added that the change was made on the value side for tax card but never made it over to the tax bill so they're asking for the tax yield.
- s. Bruce Pauley asked, do we know how this happened?
- t. Ryan Silvestri said, I can take a stab at it. It's a manual process from one software application to the other. Looks like they made it in one application and not the other.
- u. Bruce asked if there was some mechanism that would allow this not to happen again.
- v. Ryan said, at this point with the current system, we are going to maintain it, but there is likely a lot more of these. If we were to send out an abstract right now there is probably changes and he has no knowledge or justification for those changes. So, until the reappraisal is done we are going to continue the manual entry on either side because that is the safest thing right now.
- w. Bruce asked how we do this and if we have to go through a list to check each individual one.
- x. Ryan answered, "Yes, basically, you will have one program up on one screen and then the other on another screen. There is an electronic way to do it, but right now there is too many unknowns. After the reappraisal we will do the electronic transfer as we will know all the value and can justify.
- y. Karen Evans asked what the difference is.
- z. Angela pointed it out on the bill.
- aa. Bruce asked if anyone else had questions.
- bb. Bruce said we will close this hearing and move on to the next hearing.
- cc. There was a brief discussion on whether to make a decision or go into executive session. Bruce wanted to stay with the way it had been done in the past.
- dd. Justus Pingree made a motion to close the Hearing at 5:34 pm. Karen Evans seconded the motion. The motion carried.**

4. Tax Abatement Hearing – b. Rourke, Joshua:

- a. Bruce Pauley opened the seconded hearing and read the application information.
- b. Bruce asked if there is someone here who can speak on this.
- c. Angela Kissell said that this is the same situation as the previous hearing.
- d. Ryan Silvestri, who was previously sworn in, gave the same explanation as the previous hearing. Values were changed on the lister card, but not on the tax bill.
- e. Bruce Pauley confirmed that the difference was \$2,603.61.
- f. Jay Kullman made a motion to close the Hearing at 5:38 pm. Justus Pingree seconded the motion. The motion carried.**

The Board went into deliberation at 5:39 pm.  
The Board came out of deliberation at 5:49 pm.

**Decision:**

*The Board approved the abatement request for both applicants due to lister errors.*

4. Other Business:

a. None

5. Adjournment:

**Rick Kaminski made a motion to adjourn the meeting at 5:50 pm. Jay Kullman seconded the motion. The motion carried.**

Respectfully submitted,

Angela Kissell  
Town Clerk  
Board of Abatement

**Board of Abatement**

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Rick Kaminski

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Jay Kullman

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Keith Cappellini

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Angela Kissell

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Cherry Nicoll

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Bruce Pauley

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Chase Morsey

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Justus Pingree

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Karen Evans