

Preliminary Meeting / Hearing Minutes

Town of Plymouth, Vermont

Board of Abatement Hearing & Re-Organization Meeting

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 Monday, March 16, 2026, at 5:30 pm.

BOA Members Present:

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

Select Board: Rick Kaminski and Jay Kullman

Town Clerk: Angela Kissell

Treasurer: Cherry Nicoll

Appellant: Town of Plymouth – Beth Graves, Delinquent Tax Collector

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 5:30 pm.

2. Consideration of Any Changes, Additions, or Removals to Agenda:

a. None

3. Annual Board Re-Organization:

a. **Rick Kaminski made a motion to appoint Bruce Pauley as Board of Abatement Chair. Jay Kullman seconded the motion. The motion carried.**

b. **Jay Kullman made a motion to appoint Karen Evans as Board of Abatement Vice Chair. Cherry Nicoll seconded the motion. The motion carried.**

c. **Bruce Pauley made a motion to appoint Angela Kissell as Recording Secretary. Rick Kaminski seconded the motion. The motion carried.**

d. **Angela Kissell made a motion to adopt Rules of Procedure 2026 after amending 5C. to give the appellant 15 minutes to present their case. Rick Kaminski seconded the motion. The motion carried.**

4. Board to Approve Meeting Minutes:

a. **Jay Kullman made a motion to approve the October 21, 2025, meeting minutes. Justus Pingree seconded the motion. The motion carried.**

5. Tax Abatement Hearing(s) – Town of Plymouth, Vermont Parcel Id: 000328 & 001225:

- a. Chair, Bruce Pauley opened the hearing by stating that we have two hearings. Who is here on behalf of the Town.
- b. Bruce Pauley asked Beth Graves if she was there on behalf of the Town and she responded that she was.
- c. Bruce Pauley then said, let me ask you the oath “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 truth?”
- d. Beth Graves answered, “I do”.
- e. Bruce asked Beth, under what statute was she applying?
- f. Beth replied, under Lister error.
- g. Beth said that the reason is the same for both of the parcels. The Town took them at tax sale and are in the process of trying to sell them. She believed that when the Town owns property they do not need to pay taxes on it. The other reason is because these are Hawk properties and we are required to pay quarterly HOA dues. Beth outlined the costs of the HOA dues.
- h. Justus Pingree asked where the properties are located.
- i. Beth said, Route 100 and East Ash. East Ash has the higher dues.
- j. Karen Evans asked what the mistake was.
- k. Beth responded by saying, the Town owns the properties and we shouldn’t be collecting taxes on them. Beth also added that it might be more appealing to a buyer if there aren’t past due taxes.
- l. Beth and Cherry added that parcel 001225 is under contract with a closing date of March 20th.
- m. Angela Kissell wanted to confirm the amount that was being abated?
- n. Beth Graves confirmed that the amount on Parcel Id: 001225 is \$5,188.32 and Parcel Id: 000328 is \$1,194.10.
- o. Bruce asked if anyone had any more questions.
- p. Angela Kissell asked, once these parcels are removed from the books what happens to the value pertaining to school tax.
- q. Cherry Nicoll said that there is a box in NEMRC that the assessors office can click which will exclude it from the grand list.
- r. Bruce said that he forgot to ask, does anyone on the Board have a conflict of interest and/or ex parte communication with the appellant.
- s. Everyone indicated, no.
- t. Bruce said if no one has anymore comments or questions, I ask that someone make a motion to close the hearing.
- u. **Jay Kullman made a motion to close the Hearing at 5:50 PM. Justus Pingree seconded the motion. The motion carried.**

The Board went into deliberation at 5:50 PM.

The Board came out of deliberation at 5:55 pm.

Decision:

A motion was made, seconded and approved to approve the Town of Plymouths request for an abatement on taxes in its full / outstanding balance on both parcels.

6. Other Business:

- a. None

7. Adjournment:

Angela Kissell made a motion to adjourn the meeting at 5:56 pm. Justus Pingree seconded the motion. The motion carried.

Respectfully submitted,

Angela Kissell
Town Clerk
Board of Abatement Recording Secretary

Board of Abatement

Rick Kaminski

Jay Kullman

Keith Cappellini

Angela Kissell

Cherry Nicoll

Bruce Pauley

Karen Evans

Justus Pingree

Josh Linton

Chase Morsey