

**Wilmington Selectboard Agenda**  
**July 2, 2019 at 6:00 pm**

1. Visitors, Public Comments, Possible Changes to the Agenda
2. Approve Minutes of May 21 and June 18, 2019 (5 minutes)
3. Tax Penalties (20 minutes)
  - *The Selectboard to appoint the Board of Abatement, Board of Civil Authority or the Selectboard to hear abatement hearings for homestead declaration late filing panalties.*
  - *The Selectboard to possibly increase the late filing fee for homestead declarations.*
4. Tax Rate (5 minutes)
  - *The Selectboard to possibly set the town tax rate for FY20.*
5. 1% Local Option Tax Fund (15 minutes)
  - *The Selectboard to possibly approve a 1% request from the Deerfield Valley Farmers Day Fair Assoc in the amount of \$12,000.*
6. Action Items (5 minutes)
  - *The Selectboard to possibly approve the special traffic regulations for the 2019 Deerfield Valley Farmers Day Fair.*
7. Municipal Ownership of Leased Lands (15 minutes)
  - *The Selectboard town properties that may be subject to municipal perpetual leases under Title 24 V.S.A. 2409.*
8. Other Business/Correspondence
9. Select Board Members Comments
10. Town Manager's Updates (10 minutes)

Pursuant to 32 V.S.A. § 5410(g), a municipality may impose a penalty for failure to file a homestead declaration or for filing a late homestead declaration and thereby necessitating the issuance of a corrected tax bill. The penalty may be set at amount up to three percent of the education tax on the property. However, a penalty of up to eight percent of the education tax on the property may be included if: (1) the property incorrectly declared as a homestead is located in a municipality that has a lower homestead tax rate than the nonresidential tax rate; or (2) if an undeclared homestead is located in a municipality that has a lower nonresidential tax rate than the homestead tax rate.

There is authority in 32 V.S.A. § 5410(j) for a municipality to abate (forgive or reduce) the penalty. Depending on the circumstances and basis for the request, the request for abatement is handled by either the State or by town officials. If the taxpayer is appealing a domicile determination, then the appeal goes to the State Commissioner of Taxes. If the basis for the appeal is grounded in "hardship," then it is handled by the selectboard or, at the selectboard's election, by the board of civil authority (BCA) or board of abatement (BOA). All other appeals of this penalty are made to the board of listers.

Regardless of the reason for abatement, the local administrative process is the same: the request for an abatement of a homestead declaration penalty not handled by the Commissioner must be made to the town treasurer or other person designated to collect current taxes. When that request is received, it must be forwarded to the appropriate body designated to address that particular request for abatement. This is not a purely ministerial process, however, as the person forwarding that request must include "his or her recommendation." This means that the treasurer or other person designated must review the request carefully and give his or her own recommendation as to why the request should be approved or denied.

Timing is important: the taxpayer may only appeal an assessment of this kind of penalty within 14 days of its mailing. If a local official receives a request that does not designate the reason for the appeal, it is incumbent upon that official to contact the taxpayer and ask for something in writing that explains the reason for the appeal.

If the request for abatement is for hardship, then it must be forwarded to the selectboard or to the BCA or BOA if the selectboard has designated one of these boards to hear such appeals. The law defines "hardship" as:

- A. an owner's inability to pay as certified by the Commissioner of Taxes in his or her discretion; or
- B. an owner's filing an incorrect, or failing to file a correct, homestead declaration due to one or more of the following:

1. full-time active military duty of the declarant outside the state;
2. serious illness or disability of the declarant;
3. serious illness, disability, or death of an immediate family member of the declarant;
4. fire, flood, or other disaster.

A selectboard, BCA, or BOA only has the discretionary authority to abate all or a portion of the penalty, and any tax, penalty, and interest arising out of a corrected property classification for one of the reasons listed above. Whether the selectboard approves or denies the request for abatement it must state "In detail in writing the reasons for its grant or denial of the requested abatement." 32 V.S.A. § 5410(j).

Any other reason for abatement must be forwarded to the board of listers, whose decision may be appealed by the taxpayer to the BCA and from there to Superior Court.

Regardless of which public body the appeal is made to, the appeal is conducted as a quasi-judicial hearing and should be handled in the same way as a request for abatement. After the hearing, the appropriate public body should close the hearing, enter deliberative session, and issue a final written decision including the relevant facts, the applicable law, and the body's decision and reasoning.

For general information about tax abatement, see VLCT's Info Sheet on Tax Abatement.

**Requests For Funding Through the 1% Local Option Tax Fund**

Name of Person/Organization/Business/Committee *Deerfield Valley Farmers' Dayfair*

Date of Request *6/21/19.*

Contact person, phone numbers, mailing and email address

*Amy Reynolds DVFDA President 802-380-4772  
PO Box 577  
Wilmington, 05363 President @ DVfair.Com*

Amount of Request and Date Funding Needed

*12,000.00 By 7/20/19*

Describe in detail the purpose and specific use of the funding

*insurance premium for demo, advertising, Trophies, Ribbons  
pays for Booth attendants (Local Non profits - Kayla's  
Playground, Therapeutic riding center + Rotary Club..*

*Also pays for Police funding. Bmx Bike stunt show*

Please provide a financial breakdown of your project/request. *with anti Bullying  
+ anti drug message*  
*see attached budget*

Briefly describe the need for the funding and any other information that can support the application.

*As the only local fair we love  
to bring friends, families and kids together  
for a fun filled weekend.*

Signature of Applicant

*Amy Reynolds*

Date

*6/21/19.*

**102nd Fair****Ordinary Income/Expense****Income**

Admissions	23,000.00
Advertising Income	1,500.00
Demo Derby Income	1,600.00
Donations	4,950.00
Option Tax Request	
Horse Show Income	1,600.00
Midway Income	4,250.00
Stipend Fund	2,700.00
Truck Pull Income	900.00

**Total Income** 40,500.00

**Expense**

Advertising Expense	2,000.00
Childrens Barnyard	500.00
Demo Derby Expenses	750.00
Demo Derby Premiums	2,700.00
Donations Expense	150.00
Dues & Subscriptions	750.00
Electricity	400.00
Farmer for a day	150.00
grounds/maintenance	450.00
Horse Draw Premiums	2,940.00
Horse Show Expense	1,400.00
Insurance	3,500.00
Judges	450.00
Misc. Expense	500.00
Office Expense	250.00
Parking	550.00
Pie Eating Contest	100.00
Postage	150.00
Premiums - Competitions/Contest	1,100.00
Printing Expense	2,750.00
Professional Fees	700.00
Public Safety	4,200.00
Rentals	2,600.00
Repairs & Maintenance	400.00
Ribbons & Trophies	2,600.00
Sanitation	2,100.00
Saw Contest Premiums	300.00
Staff/Volunteer Shirts	1,900.00
superIntendents	1,600.00
Supplies	315.00
Telephone	450.00
Ticket booths	1,850.00
Truck Pull Expense	2,325.00
Trustees & Officers Payment	1,200.00
Website	300.00

**Total Expense** 44,380.00

**Net Ordinary Income** -3,880.00

**Net Income** -3,880.00

# **SPECIAL TRAFFIC REGULATIONS**

## **Town of Wilmington, Vermont Closing of a Portion of Beaver Street For Deerfield Valley Farmers Day Fair**

Pursuant to Title 23, section 1010 of the Vermont Statutes Annotated, the Selectboard of the Town of Wilmington, Vermont hereby promulgate these special traffic regulations on the 8<sup>th</sup>, 9<sup>th</sup>, 10<sup>th</sup>, and 11<sup>th</sup> days of August, 2019 for it appears that traffic will be congested by reason of public occasion on a portion of Beaver Street.

**We Hereby Order** that Beaver Street from its intersection with Route 9 to the Fire Department be closed to through traffic on Thursday, August 8, 2019 from 3:30 PM until 10:00 PM, on Friday, August 9, 2019 from 3:30 PM until 10:00 PM, Saturday, August 10, 2019 from 7:30 AM to 10:00 PM, and Sunday, August 11, 2019 from 9:00 AM to 5:00 PM.

**We Hereby Order** that during the above-mentioned period of time traffic be controlled by the Wilmington Police Department as necessary.

**We Hereby Order** as a matter of public convenience and safety that law enforcement officers, signage and flag persons be posted, as deemed necessary by the Wilmington Police Chief or his agent, to aid with the safe and convenient flow of traffic.

For matters of definition, the public occasion addressed is the **Deerfield Valley Farmers' Day Fair**.

Dated at Wilmington, County of Windham, State of Vermont, this second day of July, 2019.

### **WILMINGTON SELECTBOARD**

Thomas Fitzgerald, Chair

John Gannon, Vice Chair

Vince Rice, Clerk

Sarah Fisher

Ann Manwaring