

MINUTES OF HOMESTEAD PENALTY GRIEVANCE HEARING OF THE RUTLAND TOWN BOARD OF LISTERS 09/28/26

The Board of Listers opened this penalty grievance hearing at 7:49 a.m..

In Attendance: Marie Faignant, & Cathy Kapitanski, Listers

The Board assembled to hear the grievance of Megan Robertson relative to the 8% penalty assessed for her late HS-122 filing received from the State on August 10, 2026.

Upon receipt of her revised tax bill dated September 1, 2026, Ms. Robertson hand-delivered her notice of grievance on September 14, 2026.

After being sworn in, in support of her request for abatement, Ms. Robertson testified that she had filed for an extension of income tax filing, and that her HS-122 was delayed due to “human error”, i.e., her friend’s failure, as tax representative, to file the HS-122 timely. She testified she had always been on time, was looking to the Town to abate the penalty as recourse, questioning the impact upon the Town. She denied making any attempt to seek the financial recourse from her tax preparer, again stating that she felt it was merely human error and mistake. She stated that she realized in June that she never received the annual notice from the State confirming the homestead filing and/or credit, yet no phone calls were made about her filing until receiving her August tax bill (the first one).

Upon invitation to do so, Ms. Robertson did not cite any other reason for the delay.

A discussion was had about the Town’s notification of its penalty policy (i.e., Circle newsletter, Selectboard meetings) and notification that an extension for income tax filing does not extend the HS-122 filing deadline.

Ms. Robertson was advised the Listers would be entering deliberations and a decision forwarded within the time allotted.

The hearing was adjourned at 8:04 a.m.

LISTER NOTES ON RESULTS OF PENALTY GRIEVANCE HEARING ADDED TO MINUTES:

The Board entered deliberative session.

Upon consideration of both Ms. Robertson’s written appeal and testimony, the Listers deny Ms. Robertson’s request for abatement of the penalty. The error was made by a tax preparer, whom Ms. Robertson identified as a friend, and no attempt has been made to seek financial recourse from them. The penalty is permitted by Statute, and the error was not a Town error but rather that of a paid professional who should be aware of the filing deadline. Recourse needs to be sought from that professional and not the Town.