

## BOARD OF ABATEMENT

September 11, 2014

Acting Chairman Richard Baker called the meeting to order at 7:21 P.M. Other members present were: Lou Faivre, Kathleen Johnson, Blaine Cliver, Laura Peterson, Bud Coolidge, Marjorie Munger, Joan Thomas, Dolores Furnari and Clerk Sue Gage. The following abatement requests were acted upon:

- 1. Michael and Lisa Mahoney: Parcel 0035-0006; Tax Map 23-52-50; SPAN 078-024-11112; Dwelling and .82 Acres; 6 Rossiter Street – House destroyed by fire on August 27<sup>th</sup>, 2013 Abatement Request Category 24 VSA § 1535(a)(5): Taxes upon real or personal property lost or destroyed during the tax year.**

Hearing was opened at 7:21. Property owners were not present at the meeting. Clerk Susan Gage passed out a letter from property owners requesting abatement which was submitted on July 9, 2014. Additionally, Ms. Gage enclosed the tax bill for the period under consideration, record of taxes paid for same, statement of change in appraisal from the listers, and calculation of abatement amount. A motion was made by Ms. Munger and seconded by Mr. Faivre to recess this hearing and move to the next hearing on the agenda as Mr. Anderson was present and waiting to present his case. The motion passed. Hearing recessed at 7:23. Hearing was reopened at 7:32. Ms. Gage walked through the items handed out. Ms. Gage also explained that when an abatement occurs, the Town bears the responsibility for the education taxes. The Town is liable for the education taxes assessed and these taxes are not reimbursed to the Town if abated.

Hearing closed at 7:37 pm.

### **Results of Deliberative Session – held after hearing each request for abatement**

Ms. Munger made a motion to abate taxes in the amount of \$363.84 which includes interest, and to credit the abated amount to current year taxes. Motion was seconded by Lou Faivre. Motion passed.

Ms. Munger moved to further abate the unpaid taxes of \$1654.16 and interest and penalties of \$231.59. The motion was seconded by Mr. Cliver. Ms. Gage added a friendly amendment to explain the cost to the town related to the education tax that is paid out. Katie suggested we become more proactive about contacting people to abate their taxes. Mr. Cliver seconded the friendly amendment. Motion passed.

Clerk, Ms. Gage will contact property owners.

- 2. Harold Anderson Jr; Parcel 0078-0776; Tax Map 06-01-34; SPAN 078-024-10068; Dwelling and 22 acres; 776 Arnold District Rd. Abatement Request Category 24 VSA § 1535(a)(4) Taxes in which there is manifest error or a mistake of the lister's.**

Hearing was opened at 7:23. Ms. Gage passed out a letter from the property owner requesting abatement which was submitted to the town office on June 20, 2014. Also enclosed were Mr. Anderson's Result of Grievance reducing the assessed value of his property, lister

cards from before the grievance adjustment and after the grievance adjustment, tax bill for fiscal year ending June 2014, copy of the deed conveyed to Mr. Anderson upon purchase, Mr. Anderson's tax payments for fiscal year ending June 2014, and abatement calculations.

Mr. Anderson was invited to join the group and to address his concerns. His property was adjusted at grievance hearings when Mr. Anderson was able to prove that the square footage of the property was incorrectly recorded on the listers card, thereby inflating his assessed value. Mr. Anderson is requesting abatement for taxes paid from the point he purchased the property in October 2013 to the end of June 2014 on the portion of his property that was incorrectly assessed.

Hearing was closed at 7:30 pm.

### **Results of Deliberative Session – held after hearing each request for abatement**

Ms. Johnson moved to abate the municipal tax of \$430.94 and education tax of \$771.55 and include interest of \$60.12 to be applied to the current year's taxes. Ms. Thomas seconded the motion. Motion passed.

#### **3. Lisa and Dean Kenyon; Parcel 0079-0008; Tax Map 22-50-53; SPAN 078-024-11651; Dwelling & .31 acres; 8 Grove Street. Abatement Request Category 24 VSA § 1535(a)(4) Taxes in which there is manifest error or a mistake of the listers.**

This request was dropped as the property owners withdrew their request prior to the meeting.

#### **4. ABANDONED PARCELS**

Hearing on abandoned parcels was opened at 7:38.

**- 59 Ray Forrest Road; Parcel 0011-0059; Abandoned/moved Mobile Home, parcel no longer in existence, resident location unknown**

Ms. Gage passed out a letter from Town Manager Robin Bennett requesting abatement of outstanding taxes, penalties and interest in the amount of \$1,271.53. Ms. Gage also enclosed a status report showing outstanding taxes, interest and penalties. Members requested clarification on the location of Ray Forrest Road and the circumstances of this abatement. Taxes were assessed on a mobile home that is no longer in existence, nor is the owner's current location known. The mobile home was located on rented land. The tax amount is \$474.31 and \$159.36, the remaining amounts are interest and penalties.

The hearing was closed at 7:42

### **Results of Deliberative Session – held after hearing each request for abatement**

Ms. Johnson moved to abate the tax, interest and penalties of \$1,271.53, seconded by Mr. Cliver. It was noted that the education tax has been paid on these. Motion passed.

**– 114 Wheeler Road; Parcel 0081-0114; Tax Map 21-50-17; SPAN 078-024-11100; Land 2.5 Acres – Property destroyed in Hurricane Irene, FEMA Buyout**

Opened the hearing at 7:42. Ms. Gage handed out a letter from Town Manager, Robin Bennett requesting abatement of taxes on a parcel owned by the Town of Brandon. Ms. Gage also passed out a tax status report and the deed showing the transfer to the Town using FEMA funds following Tropical Storm Irene. The Town of Brandon owns the property and it should have been taken off the tax rolls, but the transfer occurred after April 1, and Vermont law requires that the property remain in the name of owner as of April 1.

The amount to be abated is \$894.48 in taxes, the remaining balance of \$149.92 is interest and penalties.

The hearing was closed at 7:45.

**Results of Deliberative Session – held after hearing each request for abatement**

Ms. Thomas moved to abate taxes, interest and penalties on the property of \$1,044.40. Seconded by Ms. Munger. Motion passed.

Mr. Cliver moved to adjourn, Ms. Peterson seconded. Board of Abatement meeting was adjourned at 8:15 pm.

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Richard Baker, BOA Chair

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Susan Gage, Clerk

September 12, 2014