

BOARD OF ABATEMENT

FEBRUARY 12, 2015

Chairman Lou Faivre called the meeting to order at 6:55 pm. Other members present were: Sue Gage-Clerk, Bud Coolidge, Marge Munger, Lou Faivre, Ken Torrey, Seth Hopkins, Doug Bailey, Sally Cook, Del Cook, Skip Davis and Dave Atherton.

Guests Present: Dolores Furnari, Administrative Assistant to the Assessor, Troy Mackie

1. Troy and Tara Mackie: Parcel 0042-0022.A; Tax Map 23-50-94; SPAN 078-024-11994; 1.9 Acres; River Street / Wheeler Road –24 VSA § 1535 (a) (4) Lister Error

Mr. Mackie presented his case for the Board of Abatement and stated that when his home was transferred in 2005 to McManus/Bunn, a parcel of 1.9 acres was not properly transferred to the new owner, but remained with Mr. Mackie. He has been billed for a separate parcel since this transfer occurred. Ms. Gage passed out a copy of the deed which showed the 1.9 acre parcel listed on the last page of the deed. Mr. Mackie passed out a copy of the tax maps indicating where the parcel lies. Mr. Mackie has requested an abatement of taxes from the point that the transfer should have occurred.

Mr. Bailey asked whether Mr. Mackie felt the error was on the part of his attorney or an error by the town. Mr. Mackie felt the error lies with the town. Mr. Atherton questioned the deed, and felt that the deed presented may not be the proper deed. Mr. Atherton felt the deed was inaccurate. Mr. Mackie stated that although there were two parcels, they were both transferred in his sale to McManus/Bunn. Ms. Gage stated that the deed speaks to two parcels, and one parcel was transferred to McManus/Bunn and the second parcel stayed with the Mackie's until now. Mr. Mackie believes the McManus/Bunn property may have also been paying taxes on the same second parcel. Ms. Gage was not able to confirm this. The first tax bill stated that the parcel in question was 2.75 acres and it was then reduced to 1.9 acres. Ms. Gage looked for some indication as to why this happened in the Listers records, but was unable to find any reference to this change.

Mr. Atherton referenced the map and indicated that the parcel does appear to be part of the McManus/Bunn property now owned by the Town of Brandon after Irene flooded the property and it was transferred to the town using FEMA funds.

Ms. Munger suggested we wait to make a determination until we can look at the McManus/Bunn property to see if they made payments on the same property. Chairman Faivre suggested we recess the hearing until we can get additional information. Mr. Mackie stated that it doesn't really matter whether the other property owners were paying taxes or not, because he has clearly paid taxes on a parcel that he doesn't own. He has asked for abatement on all the taxes he paid, but understands that the board may not go back as many years as he has requested.

Ms. Gage moved to go into deliberative session, and Mr. Atherton seconded the motion. The Board of Abatement entered deliberative session at 7:25 pm. The Board left deliberative

session at 7:51 pm. Mr. Torrey made a motion to abate five years of taxes with interest, and to apply any credits to later taxes. Motion was seconded by Ms. Munger. Ms. Gage clarified that five years would go back to tax year 2010/2011, and current year taxes would not create a credit as these taxes have not been paid. The motion carried.

The hearing was recessed at 7:55 pm.

2. Estate of Harold A Bushey; Parcel 0141-0176; Tax Map 06-01-06.02; SPAN 078-024-10299; Dwelling and 20.96 acres; 176 Larch Ln -24 VSA § 1535 (a) (1) taxes of persons who have died insolvent.

The appellant was not present for the hearing. Ms. Gage passed out additional paperwork received from the law office representing the Estate of Harold Bushey showing that the Estate has no funds to pay back taxes. A complicating factor is that the property is currently going through tax sale with the town. Ms. Gage explained that Mr. Bushey was taken to a nursing home a year and half before he died, where his funds were depleted. There is a son living in the house who is limited in his ability to care for himself. Ms. Gage feels there is a social concern here as well. The lawyer representing the Estate would like to sell the property and provide something for the son and heir so that he could find a suitable place to live. The son is living in the house, but Ms. Gage has heard that the house is marginally habitable. Ms. Gage asked the town lawyer whether there were additional fees owed for the work they have done already on the tax sale property. The lawyer did state that the owner can redeem the property within a year of tax sale.

Ms. Gage is concerned about the son who is living in the property, and whether a tax sale would create a situation where he would be homeless. Mr. Atherton stated that he would probably be more likely and able to get outside help if he was dealing with a potential homeless situation. The documents provided by the lawyer for the Estate state that the son receives some fuel assistance.

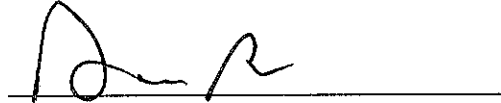
Mr. Torrey stated that he was inclined to deny abatement, as the property is in tax sale currently. Mr. Coolidge was concerned that we should abate the taxes as the decedent was clearly insolvent. Ms. Gage clarified that abatement is discretionary even if a decedent dies insolvent. It was clarified by Mr. Torrey that he is not insolvent, because he has property. Ms. Munger felt that we should let the tax sale process occur. Mr. Atherton asked whether there would be any funds going back to the Estate. Ms. Gage stated that we are looking at abating unpaid taxes only.

Mr. Bailey stated that if we push the tax sale back, and give the lawyer time to sell the property, perhaps he will be able to sell it and pay off the back taxes. We are not clear about the true value of the property nor its salability. The Board of Abatement has no power over the tax sale situation, but perhaps the lawyer may be able to sell the property even after it goes to tax sale. It seems better to allow the property to go to tax sale, and allow the lawyer the year to redeem the property through an outside sale.

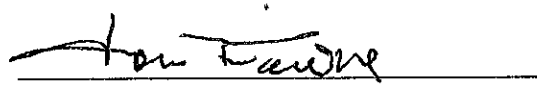
Mr. Torrey moved that we deny the abatement, seconded by Mr. Atherton. The motion carried.

Hearing was recessed at 8:15 pm.

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A handwritten signature in black ink, appearing to be 'S. Gage', written over a horizontal line.

Susan Gage, Clerk

A handwritten signature in black ink, appearing to be 'Lou Faivre', written over a horizontal line.

Lou Faivre, Chairman