MINUTES BOARD OF ABATEMENT April 22, 2015

Vice Chairman Del Cook called the meeting to order at 7:00 pm. Other members present were: Sue Gage-Clerk, Bud Coolidge, Marge Munger, Ken Torrey, Doug Bailey, Sally Cook, Seth Clifford, Devon Fuller, Wilda Harris, Bill Moore and Joan Thomas. Guests Susan Lamoureux and her daughter Katie Forrest were present to testify at the first hearing. Mr. Cook opened the 1st hearing and asked the guests to join the group.

1. Hearing 7:00 PM – Susan and Charles Lamoureux; Parcel 0005-0049; Tax Map 16-20-31; SPAN 078-024-11000; Dwelling and .23 Acres; 49 North Street – Request for Abatement of Interest and Penalties under 24 VSA § 1535 (a) (3) taxes of persons who are unable to pay their taxes, interest, and collection fees.

Katie Forrest introduced herself and requested that the Board of Abatement consider their request for abatement of penalties and interest for tax years 2013-2014 and 2014-2015. Ms. Forrest testified that her mother fell behind on her taxes due to illness and limited work. She presented a sheet of paper detailing her mother's pay for the past several months. Katie also stated that her mother's husband has not been helpful.

Mr. Cook asked for clarification of the abatement amount requested. Ms. Gage clarified that when Ms. Lamoureux indicated the amount of the abatement request on her letter, there was a payment credited from Mr. Lamoureux, a check which was later returned by the bank. Ms. Lamoureux testified that she was not aware that her husband's check for back taxes and sewer did not clear the bank, even after the Clerk had called her home on two occasions. She discovered that this check did not clear when Clerk, Susan Gage mentioned it before the hearing began. As a result of this returned check, the Lamoureux are requesting an abatement of penalties and interest assessed on 2013-2014 unpaid taxes and 2014-2015 unpaid taxes in the amount of \$400.41 and any paid amounts resulting in a credit would be applied to unpaid taxes.

Ms. Lamoureux also stated that she has recently caught up on her water bill which had also fallen behind. Clerk, Ms. Gage also mentioned that the Lamoureux's have had a good payment history up until this point. Mr. Bailey asked how long the Lamoureux have been living at their location, and whether they are able to continue paying their taxes. Ms. Lamoureux testified that she will always struggle, but wants to stay on top of her taxes. Ms. Munger asked if she was working full-time currently. Ms. Lamoureux stated that she works at the Lilac Inn, and is much busier in the summer.

Mr. Torrey asked whether Mr. Lamoureux was involved in paying the taxes. Ms. Forrest and Ms. Lamoureux stated that he is currently on disability and helps when he can.

Mr. Moore/Mr. Clifford moved that we close the public hearing at 7:15 pm. Motion passed. Ms. Munger/Ms. Thomas moved that the board enter deliberative session in order to consider the abatement request. Motion passed. The board moved into deliberative session at 7:17 pm.

The board came out of deliberative session at 7:30 pm. Mr. Clifford/Ms. Harris moved that the Board abate interest and penalties for the Lamoureux in the amount of \$400.41. The motion passed unanimously.

2. Hearing 7:30 PM – Abandon Mobile Homes; Court Ordered transfers to Joseph Bresette – Abatement of outstanding Property Taxes and Sewer Fees. Properties included in this abatement are:

84 Brookdale Property Taxes and Sewer; Parcel 0021-0084; Sewer Account 1099; SPAN 078-024-11454; Mobile Home transferred by court - Abandonment

84 Conway Property Taxes and Sewer; Parcel 0102-0084; Sewer Account 1118; SPAN 078-024-11905; Mobile Home transferred by court – Abandonment

47 Brookdale Property Taxes and Sewer; Parcel 0021-0047; Sewer Account 1107; SPAN 078-024-11913; Mobile Home transferred by court – Abandonment

48 Conway Property Taxes and Sewer; Parcel 0102-0048; Sewer Account 1116; SPAN 078-024-10632; Mobile Home transferred by court – Abandonment

43 Conway Property Taxes and Sewer; Parcel 0102-0043; Sewer Account 1122; SPAN 078-024-10109; Mobile Home transferred by court – Abandonment

Clerk, Ms. Gage presented the abatement request from the Town of Brandon. The properties being considered were all acquired as abandon property by the mobile home park owner under court order. The Town has no choice except to abate any outstanding taxes and sewer. Ms. Gage explained that there have been a number of properties acquired in this manner and that the Town has recently learned from their lawyer that the property transferred in abandonment cases must be lien free. The Town has not written off these amounts in the past, and the receivables have been accruing since the abandon property was transferred. Ms. Gage stated that she will be presenting these in groups over the next few months.

Ms. Gage explained the calculations for the amounts she has requested abatement for, and explained the paperwork attached to the calculations. Ms. Gage is requesting abatement in the amount of \$21,219.76 in Sewer Fees and Interest and \$7,630.30 in Property Taxes, Interest and Penalties on same. This amount is the total for all five properties under consideration.

Mr. Bailey/Mr. Clifford moved that the Board abate \$21,219.76 in Sewer Fees and interest for the above mentioned properties. The motion passed.

Mr. Bailey/Mr. Clifford moved that the Board abate \$7,630.30 in Property Taxes, interest and penalties for the above mentioned properties. The motion passed.

Motion to adjourn was made by Mr. Moore/ Ms. Munger. Meeting was adjourned at 7:55 PM.

Susan Gage, Clerk

Del Cook, Co-Chairman