

# MINUTES OF THE BOARD OF ABATEMENT

August 13, 2015

Chairman Lou Faivre opened the Board of Abatement meeting at 6:16 pm on August 13, 2015. Board Members present were: Susan Gage-Clerk, Tracy Wyman-Selectman, Skip Davis-Justice of the Peace, Joan Thomas-Justice of the Peace, Lou Faivre-Justice of the Peace, Marge Munger-Justice of the Peace, Bud Coolidge-Justice of the Peace, Seth Hopkins-Selectman, Sally Cook- Justice of the Peace, Del Cook-Justice of the Peace. Additionally, Dolores Furnari representing the town Assessor. Chairman requested that anyone with a conflict of interest identify such prior to each hearing.

1) **Randall and Douglas Wiggin**; Parcel 0127-0029; Tax Map 15-20-03; SPAN 078-024-10795; Camp and 28.5 Acres; Mountain Meadow – Request for Abatement of Interest and Penalties – NO STATUTE CITED

Hearing opened at 6:18 pm. Randall and Douglas Wiggin were present and asked to join the table. Clerk, Susan Gage provided an overview of the letter submitted by the Wiggins brothers and identified their request for abatement of penalties and interest on delinquent taxes. Mr. and Mr. Wiggin were then asked to present their case. Mr. Douglas Wiggin stated that they never received a tax bill until their property was going into tax sale. Mr. Douglas Wiggin stated that someone changed the address on the tax bill. Neither brother sought a tax bill or contacted the town offices, because each thought the other brother was paying the taxes and never questioned a missing property tax invoice. Mr. Randall Wiggin stated that he was contacted when the property was going to tax sale, and immediately came in to the office to pay the outstanding balance. He stated that Clerk Susan Gage easily found his correct address when he arrived.

Ms. Gage indicated that her understanding was that one of the brothers came into the office to change his mailing address in 2011, and the office complied. Property tax bills began going to the new address after this change. Mr. Douglas Wiggin stated that he came in to change his address and was told by a town office employee that he couldn't change his address without a physical address. Ms. Gage clarified that she didn't believe a Town official would assert that, as many people receive mail at PO Boxes. Mr. Douglas Wiggin stated that he did open a PO Box in Forestdale, but his address was never changed by the town offices as he was told the address could not be changed as it would be a violation of his land use. Marge Munger, a former postal worker, stated that a PO Box cannot be opened if there is not a viable address for delivery. Mr. Douglas Wiggin stated that it was the town employee who declined to change his address.

Ms. Gage asserted that the address was changed to the PO Box in Forestdale. Ms. Munger asked if Mr. Wiggin filed a change of address to forward his mail after closing the PO Box. Mr. Wiggin stated that he did not provide a forwarding address to the Forestdale post office, as he did not have a mailing address at that time.

Del Cook clarified that the taxpayers did not receive a tax bill for 2013-2014 and 2014-2015 and that they did receive a tax bill for 2015-2016. Ms. Gage clarified that the addresses have been updated in the system.

Discussion and questions ensued about facts presented.

Hearing was closed at 6:40 pm

Ms. Gage requested that we reorder the agenda so that individuals who were present at the hearing could present their case. Richard Reed was moved ahead on the agenda. Marge Munger recused herself from this hearing citing a conflict of interest.

2) **Richard Reed**; Parcel 0082-0655; Tax Map 07-03-32.03; SPAN 078-024-11489; Dwelling and 2.0 Acres; 605 Smalley Rd – Request for Abatement of Taxes under 24 VSA § 1535 (a) (4) taxes in which there is manifest error or a mistake of the listers.

Hearing opened 6:40 pm. Richard and Barb Reed were present to represent themselves. Chair Lou Faivre invited the Reeds to join the table. Marge Munger recused herself. Clerk Susan Gage provided an overview of the request for abatement. Dolores Furnari, assessor's assistant clarified that the reappraisal in 2008 reclassified the Reed's home as a stick built house instead of a modular home. The Reeds lost their home in a fire in 2008 and had a new modular home erected. The Reeds grieved their tax assessment immediately following the reappraisal, and their grievance was denied. Dolores Furnari stated that it was an error by the former appraisal company, and that the Reed's grievance should have reduced their value back in 2009. They grieved the property value this year, and the assessor visited their property and changed the information in the system. The different in the assessment is nearly \$100,000. The Reeds asked to be fair and noted that they have paid their taxes on time every year.

Hearing closed 6:45 pm

3) **Janner and Anita Morgan**; Parcel 0070-0021; Tax Map 10-02-25; SPAN 078-024-11245; Dwelling and 1.10 Acres; 21 Old Brandon Rd – Request for Abatement of Taxes under 24 VSA § 1535 (a) (4) taxes in which there is manifest error or a mistake of the listers.

Hearing was opened at 6:45 pm. There was no one present at the meeting to represent the Morgan's. Clerk Susan Gage passed out an additional letter that the Morgan's brought in earlier today. Dolores Furnari clarified the issue stating that the property was listed with the town as stick built during the 2008 property reassessment but should have been listed as a mobile home. Ms. Gage explained the attachments she provided which include calculations of the taxes up for abatement as well as interest on the same.

Hearing was closed at 6:46 pm

4) **David Malinowski**; Parcel 0082-2570; Tax Map 03-01-41; SPAN 078-024-12070; Land 1.0 Acres; Town Farm Rd – Request for Abatement of Taxes under 24 VSA § 1535 (a) (4) taxes in which there is manifest error or a mistake of the listers.

Hearing opened at 6:46. There was no one present at the meeting to represent Mr. Malinowski. Clerk Susan Gage stated that none of the Malinowski taxes have been paid. The issue came up when the property went to tax sale and our lawyer found that the property was never in Brandon and should not have been billed at all.

Hearing closed at 6:47

Request to reorder the agenda to better match the time frame on the warning, in case individuals appear to represent themselves in the hearing. 7 Bridge Park and 98 Brookdale were moved ahead of the Bergeron and Aukerman hearings.

5) **7 Bridge Park** Taxes and Sewer; Parcel 0099-0007; Sewer Account 1113; SPAN 078-024-11732; Mobile Home transferred by court 9/27/2011- Abandonment

Hearing opened at 6:47. Clerk Susan Gage clarified the situation with 7 Bridge Park. This was a mobile home that was abandoned and the court ordered that title go to the park owner free of any and all encumbrances and liens. In these cases the town has no recourse except to abate any outstanding amounts.

Hearing closed at 6:53

6) **98 Brookdale** Taxes and Sewer; Parcel 0021-0018; Sewer Account 1098; SPAN 078-024-11935; Mobile Home transferred by court 10/1/2010- Abandonment

Hearing opened at 6:54. Clerk Susan Gage clarified the situation with 98 Brookdale. This was a mobile home that was abandoned and the court ordered that title go to the park owner free of any and all encumbrances and liens. In these cases the town has no recourse except to abate any outstanding amounts.

Hearing closed at 7:05

7) **Real and Jeanne Bergeron**; Parcel 0083-2251; Tax Map 16-21-15; SPAN 078-024-11024; Dwelling and 1.68 Acres; 2251 Forest Dale Rd – Request for Abatement of Taxes under 24 VSA § 1535(a)(3) taxes of persons who are unable to pay their taxes, interest, and collection fees.

Hearing opened at 7:05. There was no one present at the meeting to represent the Bergeron's. Clerk Susan Gage provided an overview of the Bergeron's request and their payment history. Bergeron's have asked for abatement of any taxes, penalties and interest. They currently owe the prior year taxes and sewer fees. They have had health issues and are asking for abatement due to inability to pay. The Bergeron's did not provide any plan going forward. They also did not provide additional information about their expenses although they did provide some information about their income in their letter. The Board of Abatement has requested information on income and expenses in the past. The Board discussed matters detailed in the Bergeron's letter and asked for clarification of amounts due from them.

Hearing closed at 7:15

8) **Loyde Aukerman**; Parcel 0079-0003; Tax Map 22-50-48; SPAN 078-024-11479; Dwelling and .08 acres; 3 Grove St. – Request for Abatement of Taxes under 24 VSA § 1535 (a)(4) taxes in which there is manifest error or a mistake of the listers.

Hearing opened at 7:16 pm. There was no one present at the meeting to represent the Mr. Aukerman. Clerk Susan Gage provided an overview stating that Mr. Aukerman grieved his property this past May, and his property value was reduced. He purchased the property in December of 2014 and is requesting adjustments for the two property tax installments he made after closing on his property in December. The assessment dropped by nearly 50%.

Hearing closed at 7:22 pm

Motion to go into deliberative session at 7:28 pm. At 7:29 pm the board came out of deliberative session. A motion was made to DENY the request for abatement on **Randall and Douglas Wiggin**, Parcel 0127-0029, by Seth Hopkins, seconded by Marge Munger. Approved unanimously.

Motion to go into deliberative session at 7:30 pm. At 7:45 pm the board came out of deliberative session. A motion was made to abate five years of taxes with interest for **Richard Reed**, Parcel 0082-0655, and to issue a refund of same by Joan Thomas, seconded by Tracy Wyman. Approved unanimously, except for recused member, Marge Munger.

Motion to go into deliberative session at 7:45 pm. At 7:50 pm the board came out of deliberative session. A motion was made to abate five years of taxes with interest for **Janner and Anita Morgan**, Parcel 0070-0021, and to issue a refund of same by Joan Thomas, seconded by Bud Coolidge. Approved unanimously.

Motion to go into deliberative session at 7:52 pm. At 7:54 pm the board came out of deliberative session. A motion was made to abate all unpaid taxes for **David Malinowski**, Parcel 0082-2570, made, by Seth Hopkins, seconded by Tracy Wyman. Approved unanimously.

Motion to go into deliberative session at 7:55 pm. At 8:05 pm the board came out of deliberative session. A motion was made to DENY the request for abatement on **Real and Jeanne Bergeron**, Parcel 0083-2251, by Marge Munger, seconded by Seth Hopkins. Approved unanimously.

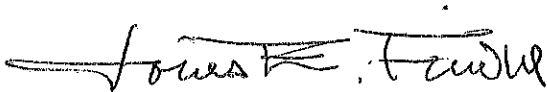
Motion to go into deliberative session at 8:07 pm. At 8:08 pm the board came out of deliberative session. A motion was made to DENY the request for abatement on **Loyde Aukerman**, Parcel 0079-0003, by Seth Hopkins, seconded by Tracy Wyman. Approved unanimously.

Motion to go into deliberative session at 8:09 pm. At 8:09 pm the board came out of deliberative session. A motion was made by Marge Munger to abate the taxes at **7 Bridge Park**, and amended by Marge to abate \$1,456.66 in tax, penalties and interest and \$2,373.36 in sewer fees for **7 Bridge Park**, Parcel 0099-0007 seconded by Del Cook. Amended motion passed. Original motion passed.

A motion was made by Seth Hopkins to abate sewer fees of \$2,761.03 and taxes, penalties and interest of \$4,213.11 for **98 Brookdale**, Parcel 0021-0018, seconded by Tracy Wyman. Approved unanimously.

Discussion ensued regarding mobile homes that are taken through abandonment orders.

Meeting was adjourned at 8:13 PM.



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Louis Faivre, BCA Chair



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Susan Gage, Clerk