

MINUTES OF THE BOARD OF ABATEMENT

Thursday, May 5, 2016, 6:00 PM

Board of Abatement members present: Bill Moore, Sally Cook, Dick White, Del Cook, Seth Clifford, Marge Munger, Lou Faivre(Chair), Doug Bailey, Seth Hopkins, Bud Coolidge, Richard Baker, Joan Thomas, and Susan Gage(Clerk). It was noted that a quorum was present. Board of Abatement chair; Lou Faivre opened the meeting and asked that anyone with a conflict of interest recuse themselves from the hearings. The hearings opened at 6:00 pm.

1) SEWER ABATEMENTS – From meeting scheduled in February, 2016

6:00 PM – Theresa and Michael Driscoll, 25 Church St, Brandon, VT 05733; Account # 0616; Request to abate penalties and interest on outstanding Sewer balance.

The Driscoll's request for abatement was originally heard at the meeting held on February 11, 2016 but the decision was postponed until the Board received clearer direction from the Brandon Select Board about sewer abatement. Since that meeting a Sewer Abatement Policy has been adopted by the Select Board. This hearing will be grandfathered in. Theresa Driscoll attended the first meeting in February, but neither were present for the meeting this evening.

Clerk Sue Gage handed out a letter requesting abatement of interest charges from Theresa and Michael Driscoll, along with statements showing current outstanding balances and payment history. The current balance due on the account is \$2,144.54, which includes \$36.62 in interest charges. It was noted that when the request initially came in the Driscolls owed \$225.03 in interest, but they made a \$600 payment in March, and additional interest has been charged. Doug Bailey stated that he would like us to consider the original interest amount in our deliberations:

Hearing recessed at 6:13 pm.

The Board went into deliberative session after all hearings were complete at 7:20 PM. Board came out of deliberative session at 7:28. A motion was made by Marge Munger and seconded by Dick White to deny the request for abatement. Motion passed with one nay.

2) TAX ABATEMENTS

Hearing opened at 6:15 PM – Andy and Donna Hutchison, 15 Church St, Brandon, VT 05733; Parcel 0034-0015; Request for abatement of interest and penalties paid.

Andy and Donna Hutchison were present for the hearing. Clerk, Sue Gage handed out copies of the letter requesting abatement of interest and penalties paid by the Hutchison's on property owned by Timothy and Jean Johnson at 15 Church Street. Ms. Gage also included a cash receipts report showing the Hutchisons' payment and the current amounts due for property taxes. The Hutchisons explained that they were holders of the mortgage on the property they sold to the Johnsons in 2000. All sale documents are formal and were recorded in the Town offices. The Hutchisons became aware that the property taxes were delinquent for several years when they were published in the paper in 2014. To stop the interest accruing on the outstanding balance, the Hutchisons paid the taxes in July of 2014 in the amount of \$17,196.66 which included \$7,013.31 in interest. The Johnsons were inconsistent with their mortgage payments as well as their payments to the town over the years. The Hutchisons initiated foreclosure proceedings in the fall of 2014, and the foreclosure was completed with a confirmation order recorded April 20, 2016. They are now responsible for the outstanding debts on the property which include property taxes, sewer fees and water charges. The Hutchisons are requesting abatement of the interest and penalties they paid, so that they can use those funds to pay off current balances due. The

Hutchisons stated that the property is on the market currently but in poor condition, such that a bank would not mortgage the property. It will require a cash sale. They are currently asking \$49,900 for the property.

Hearing recessed at 6:35 pm

The Board went into deliberative session at 7:30 pm. Board came out of deliberative session at 7:38 pm. Bill Moore moved and Dick White seconded a motion to abate Interest and penalties paid of \$7,013.31. A friendly amendment was included to abate unpaid interest and penalties of \$401.93 and to use any credit from abatement to pay outstanding taxes, sewer and water fees. Any remaining credits would be carried forward to upcoming years. The motion passed.

Hearing opened at 6:38 PM – Cheryl Danley, 3122 Franklin St, Brandon, VT 05733; Parcel 0086-3122; Request for abatement of interest and penalties.

Chery Danley was present for the hearing. Clerk Sue Gage handed out a copy of Ms. Danley's letter requesting the abatement of interest and penalties paid, with any credit of same to be applied to her outstanding delinquent taxes of \$7,283.34. Ms. Gage also distributed copies of Ms. Danley's payment history and balance history. Ms. Danley stated that she fell behind in her tax payments due to a chronic illness. She also expressed frustration with the previous town manager as she asked for avenues of relief when she was undergoing medical treatments and unable to work, and was not directed to the Board of Abatement. Ms. Danley indicated that abatement of the interest and penalties would help her to catch up on her delinquent taxes. She is currently owes 2014-2015 and 2015-2016 in the amount of \$7,283.34. Ms. Danley has a solid payment history and has been making payments to catch up. She does not currently have a mortgage. When questioned about seeking a mortgage to get herself caught up, she stated that her credit has been compromised by her illness, and she owes a number of medical bills as well. Ms. Danley was asked whether she has a rental apartment in her home, and she replied affirmatively. She stated that she is living off the rental income and a part-time job. She is seeking Social Security Disability.

Hearing recessed at 7:00 pm

The Board went into deliberative session at 7:40. Board came out of deliberative session at 7:48 pm. Motion from Dick White, and second from Seth Clifford to grant an abatement in the amount of \$3,091.55, which includes \$2,891.45 in interest and penalties paid and a friendly amendment to include \$200.10 in unpaid interest and penalties. The credit will be applied to the current year taxes to minimize the upcoming penalty. The motion passed.

Hearing opened at 7:01 PM – Chris Hahn, 1088 Carver St, Brandon, VT 05733; Parcel 0087-1088; Request for abatement of taxes paid in 2014/2015 due to fire on 11/30/2014.
24 V.S.A. §1535(a) (5) taxes upon real or personal property lost or destroyed during the tax year;

Chris Hahn was present for the meeting. Clerk, Sue Gage distributed a copy of Mr. Hahn's request for abatement of taxes he paid on his property which was damaged by fire on November 30, 2014. Mr. Hahn paid the 2014-2015 taxes in full and was requesting an abatement of the taxes he paid on the property after the fire. Ms. Gage distributed a calculation based on the revised assessment from the assessor. The assessor had reduced the assessment by \$23,300, from \$113,500 to \$90,200 in April of 2015. Mr. Hahn stated that he thought the adjustment was inadequate since the house was unlivable. Several members of the Board of Abatement were in agreement with Mr. Hahn, and asked why the value of the building was not reduced to merely the land value and the \$10,000 sewer infrastructure assessment. Ms. Gage was unable to answer that question but suggested that Mr. Hahn speak to the assessor again. Mr. Hahn stated that he had to tear down his home and rebuild. He is currently in the process of doing that.

Hearing recessed at 7:15 pm

The Board went into deliberative session at 7:50 pm. Came out of deliberative session at 7:53 pm. A motion was made by Richard Baker, seconded by Bill Moore that all taxes be abated from the time of the fire through the current year on everything except the value of the land (\$38,900) and the sewer infrastructure (\$10,000). Clerk Sue Gage will recalculate the taxes based on a value of \$48,900, and anything paid in excess will be abated with a credit to be applied to future years.

Hearing opened at 7:15 PM – Timothy Pratt, 29 Burke Park, Brandon, VT 05733; Parcel 0100-0017; Request for abatement of taxes on Mobile Home that has been removed.

There was no one present at the hearing for Mr. Pratt's abatement. The abatement request came from Anna Scheck, assistant to the delinquent tax collector. Mr. Pratt's mobile home had been removed for some time, and was removed from the tax rolls after the 2007-2008 tax year. The balances due are on tax years 2003-2004 through 2007-2008. It is not clear when the mobile home was removed. It was on land owned by another individual.

Seth Hopkins made a motion to abate the taxes, penalties and interest currently outstanding, seconded by Seth Clifford. The motion passed.

The hearing recessed at 7:20 PM

The Board began deliberative sessions, detailed in the above notations under each hearing.

3) ADJOURNMENT

Meeting was adjourned at 7:55 pm. Motion by Bill Moore, second by Dick White.

Respectfully Submitted,



Susan Gage, Clerk



Louis Faivre, BCA Chair