

MINUTES OF THE MEETING OF THE BOARD OF ABATEMENT

Tuesday, August 21, 2018 6 PM

Present: Del Cook-chair, Brian Coolidge, Seth Hopkins, Seth Clifford, Sally Cook, Bud Coolidge, Marge Munger, Laura Peterson, Joan Thomas, Theresa Gile, Dolores Furnari, and Susan Gage-Clerk (a quorum of members)

Others present: Susan Lamoureux, Sheila Dickerman, Norm Milot, and Amy Menard

Chair Del Cook opened the meeting of the Brandon Board of Abatement AT 6:00 PM and asked if there were any conflicts of interest. Clerk, Susan Gage expressed that in her role as Town Clerk, she helps individuals seeking abatement. The members present did not feel that this created a conflict.

6:00 pm, Charles & Susan Lamoureux; Account 0474; Parcel 0005-0049, 49 North Street; Per Town of Brandon Policy on Sewer Bill Abatements and 24 VSA 1535(a)(3)

Chair Del Cook swore in Susan Lamoureux, and Susan Gage distributed Ms. Lamoureux's letter of request as well as information on amounts currently owed to the Town. Mr. Cook asked her to explain her request for abatement. Ms. Lamoureux explained that she was currently struggling to meet expenses. She was hospitalized last September and has not been employed regularly since then. Her husband has some income through disability but is not that helpful with the household expenses. Ms. Lamoureux does have some social security income and her daughter has recently moved in with her, which she believes will help with household expenses. Del asked for clarification about the current balances which appear to go back to 2009. Ms. Lamoureux said she wasn't sure, but Clerk Susan Gage indicated that was accurate. Susan Gage asked whether Ms. Lamoureux owned the house or had a mortgage. Ms. Lamoureux indicated that she does not have a mortgage but owns the house outright. Ms. Gage asked whether she has thought about a home equity loan to pay off outstanding bills and get current. Ms. Lamoureux stated that she is not able to carry insurance on the house, so would not qualify for a home equity loan.

Clerk Susan Gage explained the abatement procedure to Ms. Lamoureux, and that she would receive a written decision within a week. Hearing was closed at 6:08 pm.

6:15 pm Hearing – Sheila Dickerman; Account 0248; Parcel 0086-0003; 3 Franklin Street; Per Town of Brandon Policy on Sewer Bill Abatements and 24 VSA 1535(a)(3)

Clerk Susan Gage distributed Sheila Dickerman's request for abatement and backup information showing a history of the account. Chair Del Cook opened the hearing at 6:09 pm and swore in Ms. Dickerman. Mr. Cook asked that she explain her request for abatement. Ms. Dickerman explained that she fell on September 20, 2017 and fractured her hip. As a self-employed hair dresser, the fall has had a tremendous effect on her income as she was unable to work for some time and is working on a part-time basis now. She has been effectively out of work since she fell. Del Cook asked when her tax and sewer payments began getting in arrears. Ms. Gage explained that there is interest and penalties throughout the years. Ms. Dickerman explained that her business income is up and down, and payments are made when she can. Seth Hopkins asked for clarification on the amount of abatement, and the current balances. Ms. Gage explained that Ms. Dickerman is requesting abatement of interest and penalties for both sewer and taxes, some of which is still outstanding, and some which is paid. Marge Munger asked Ms. Dickerman if she had residential rental income at the property as well as a business. Ms. Dickerman confirmed that she did still have rental income from a residence.

Chair Del Cook explained the abatement procedure to Ms. Dickerman, and that she would receive a written decision within a week. Hearing was closed at 6:22 pm.

6:30 pm Hearing – Norm Milot; Account 0460; 31 Franklin Street; Per Town of Brandon Policy on Sewer Bill Abatements

Chair Del Cook opened the hearing at 6:24 pm and swore in Norm Milot. Clerk Susan Gage distributed Mr. Milot's request for abatement and backup information provided. Mr. Cook asked that he explain his request for abatement. Mr. Milot stated that he had to close his bed and breakfast in the spring of 2017 due the vibration of trucks on route 7. He said he contacted the town at that time. He doesn't feel it's fair to ask people to stay at their house with the road conditions as they are. Mr. Milot explained that he is asking for abatement of the late penalty and interest on the sewer bill that was due on July 15 of this year. The sewer bill was due on a Sunday, which would make it due on the following Monday. Mr. Milot was engaged on Monday in another part of the state and his wife was unable to pay as her social security hadn't come in yet. Mr. Milot came in to pay on Wednesday and received a statement of penalty and interest on Thursday. He feels that a \$20 penalty and interest charge is an insult when he was only a day late. Mr. Milot stated that every financial institution has a grace period, and the Town should extend one as well. He doesn't feel its fair to the residents of Brandon.

Chair Del Cook explained the abatement procedure to Mr. Milot, and that he would receive a written decision within a week. Hearing was closed at 6:27 pm.

Board went into deliberative session at 6:27 pm and came out at 6:45 pm.

6:45 pm Hearing – William & Robin Hanfield; 832 Town Farm Rd; Parcel 0082-0832-A; 24 VSA § 1535 (a)(4) taxes in which there is manifest error or a mistake of the listers;

Chair Del Cook opened the hearing at 6:45. Mr. Hanfield was not present for the abatement hearing. Clerk Susan Gage presented Mr. Hanfield's letter and a spreadsheet calculating the amount of his abatement request as well as a copy of his lister card with the new valuation. In spring of 2018, Mr. Hanfield successfully grieved his property valuation. The assessor found that the farmhouse was overstated and reduced the valuation from \$268,900 to \$153,400. Mr. Hanfield has requested an abatement of taxes from the time he purchased the property through the 2017/2018 tax year. He claims that the property value was overstated by the assessors. Mr. Hopkins asked whether Mr. Hanfield had grieved his property valuation in earlier years. Ms. Gage said he had not. Dolores Furnari stated that he had called her in 2017, and she called him back to set up a time, but he never returned her call or appeared on the day grievances were held.

Hearing was closed at 6:52 pm.

7:00 pm Hearing – Brent Buehler, Charles Powell, Steven Zorn, 4 Conant Square; Parcel 0042-0004; 24 VSA § 1535 (a)(4) taxes in which there is manifest error or a mistake of the listers;

Chair Del Cook opened the hearing at 6:54. Clerk, Susan Gage presented a packet from the property owners outlining their basis of grievance. The property owners were represented by Amy Menard, Esq., of Neuse Duprey & Putnam, P.C., One Cross St, Middlebury, VT. Ms. Menard delivered a notice of appearance to both the chair and clerk. Mr. Cook swore in Ms. Menard. Ms. Menard stated that she did not have additional evidence but was rather there to emphasize the points made by the property owners in the packet that was distributed. Ms. Menard stated that the property owners are seeking an abatement of \$4,025.73 in taxes based on additional depreciation applied to their property this year in grievance that rightfully should have been applied when they sought grievance and appeal in 2016. This figure is derived from the 2016/2017 and 2017/2018 tax rates.

Ms. Menard explained that the abatement statute allows an equitable remedy when the circumstances warrant it. The mechanism of abatement is for fundamental fairness. If the taxpayers were overcharged, which the current grievance adjustment attests, then they were overcharged in 2016 when they took to pains to correct it then. They did present additional evidence at their 2018 grievance hearing.

Mr. Buehler's letter details several errors in the assessment of the property by the town since their 2008 purchase. The town treated the entire property as nonresidential commercial property even though they were living in a portion of the building. Ms. Menard suggests that the listers at the time were not familiar with unique properties where commercial and residential spaces exist under the same roof. But ultimately it is the town's duty to figure this out.

Seth Hopkins asked if the abatement request is difference between the taxes assessed at the old value and the taxes assessed at the new value. Ms. Menard confirmed that.

Mr. Hopkins asked whether the assessors had evidence to present, and the assessors said they did not. Ms. Gage clarified that if they will be presenting any evidence that they will testify at the hearing rather than serve as deliberators on the board.

Hearing was closed at 7:10 pm.

7:15 pm Hearing – Town of Brandon; 47 Brookdale St; Mobile Home Unlanded; Account 1107; Parcel 0021-0047; Mobile Home acquired in Tax Sale

Chair Del Clerk opened the hearing at 7:10 pm. Clerk, Susan Gage presented a letter from Town Manager Dave Atherton requesting abatement of all property taxes, past due and current, and sewer fees outstanding on property located at 47 Brookdale Street, Brandon. The property was acquired through tax sale and deeded to the Town of Brandon in February of 2018. The Town is tax exempt and fees and taxes should be eliminated. The property has recently been sold, so it will be back on the tax rolls after April 2019.

Hearing was closed at 7:13pm.

Board went into deliberative session at 7:13 pm and came out at 7:50 pm. Clerk Susan Gage will write the decisions and send them to board members present for approval. Once the decisions are signed the deliberations will cease and the decision will be final.

Meeting was adjourned at 7:50 pm.

Susan Gage, Clerk

Del Cook, Chair