## Minutes of the Brandon Board of Abatement

TOWN HALL BASEMENT Meeting Room Thursday, February 20, 2020 6:00 pm

Board Members Present: Chair, Del Cook, Sally Cook, Laura Peterson, John Peterson, Doug Bailey, Kathy Clark, Tim Guiles, Seth Hopkins, Seth Clifford, Marge Munger, Brian Coolidge, Wendy Rowe-Feldman and Clerk, Sue Gage. Note a quorum was present.

Guests: Jeff Smith and Michael Bilodeau

Chair Del Cook convened the meeting at 6:00 and swore in Board of Abatement members.

6:00 pm Hearing – Jeffrey T Smith; Parcel 0083-1963; 1963 Forest Dale Rd; Per 24 V.S.A. § 1535(a)(5) – Taxes upon real or personal property lost or destroyed during the tax year.

Chair Cook opened the hearing at 6:01 pm and swore in Jeff Smith. Chair Cook then asked if there were any conflicts of interest or exparte communications among the board members concerning this hearing. There were none. Clerk Sue Gage passed out a letter of request from Jeff Smith as well as copies of the tax bill, and the lister cards for both before and after the fire.

Mr. Smith explained that the house was partially destroyed in a fire on October 20, 2019. Mr. Smith stated that of the three apartments in the house, two are uninhabitable in the front portion of the house. There is an L-attachment that was not affected by the fire and that apartment is still being rented. The two apartments in the front have been completely gutted due to the fire. Wendy Feldman asked if the rent was refunded for the month of October, and Mr. Smith responded that the previous tenants are square with the rent.

There was discussion about the change in the assessed value that came from the assessors' office. Mr. Smith felt the assessment of the property after the fire was higher than it should be, and Ms. Gage stated that he would need to meet with the assessors to grieve that, this board could not make such changes. The hearing was closed at 6:16 pm.

## 6:15 pm Hearing – Michael Bilodeau; Conway Terrace Mobile Home Park; Mobile Homes abandoned by owners;

Chair Cook opened the hearing at 6:17 pm and swore in Michael Bilodeau. Chair Cook then asked if there were any conflicts of interest or exparte communications among the board members concerning this hearing. There were none. Clerk Sue Gage passed out a letter of request from Mr. Bilodeau Smith as well as a listing of back taxes and sewer owed by individuals in Mr. Bilodeau's newly acquired mobile home park on Conway Terrace.

Mr. Bilodeau opened by stating that he wasn't sure if this board would be able to help him due to the complex situation. He acquired the Mobile Home park in August of 2019, and began evicting and buying out the tenants. The tenants in this park, own the mobile homes, and Mr. Bilodeau wants to raze the older homes that are really not habitable, and put in newer homes, retaining ownership himself, and then renting them to individuals rather than selling them, as the old park owner did.

Once Mr. Bilodeau began the process of eviction and buying out the owners of the mobile homes, he realized that he would need to pay off any taxes and sewer charges outstanding in order to record the mobile home bills of sale. Unfortunately, this area was not explored prior to purchasing the park, and the amounts due were much more extensive than he realized. Mr. Bilodeau is asking the Board of Abatement to abate sewer and taxes on the mobile homes he has purchased. Mr. Bilodeau explained that there were four homes that will be remaining in the park with the current owners, three owners have been evicted and he has paid four other owners for the homes and the seven owners are no longer living in the park.

Ms. Gage stated that this is a complicated case in that Mr. Bilodeau could go to the court seeking abandonment and receive an order which the town would then abate all taxes and sewer accordingly. Instead, Mr. Bilodeau has appealed to the Board of Abatement hoping to get these taxes and sewer charges abated so that he can begin removing the decrepit homes and replace them with livable homes.

Tim Guiles asked under which statute Mr. Bilodeau was asking for abatement. Ms. Gage suggested that some of the abatements could fall under taxes of persons who have removed from the state, as some of the people who have left do not have forwarding addresses. Mr. Hopkins suggested that it fall under 24 VSA § 1535(a)(9) as the Mobile Home is changing its use from owned mobile homes to rented mobile homes.

Kathy Clark was concerned about Mr. Bilodeau evicting certain tenants. She asked for clarification about these evictions. Mr. Bilodeau stated that the owners were evicted from the lot due to unpaid lot fees through the legal eviction system of the courts. The owners did not remove their homes when they left, thereby abandoning the homes. Mr. Guiles asked if there was any salvage value on these homes. Mr. Bilodeau stated that it was marginal, and will cost more to remove the homes and take to a landfill, which will run about \$1500 – \$1700 to remove them.

Mr. Bilodeau stated that the town began a tax sale on the mobile homes, and after some discussion with Dave Atherton, it became clear that the town would have paid more to go to tax sale than to allow Mr. Bilodeau to take over the park and begin eviction processing.

Mr. Guiles asked for clarification on how much was owed on the mobile homes and how much Mr. Bilodeau was looking to abate. The total due for the homes in the park is \$31,618.91 of which \$26,960.35 represents amounts due on the now abandon homes. Mr. Guiles appreciates the magnitude of this situation, but recognizes that Mr. Bilodeau is a business man, and plans to

make money on the rent derived from the homes in the park. He is supportive of the park getting cleaned up and having a better landlord of the property, but wants Mr. Bilodeau to understand what tax and sewer abatement means for the other taxpayers in town.

Mr. Hopkins stated that the Selectboard was supportive of abating the outstanding sewer and taxes so that Mr. Bilodeau can convert the park into something healthier and safer than it has been in the past, and begin the process this spring.

Mr. Bilodeau stated he would spend around \$50,000 to remove the old homes, and that he would pour new slabs and use metal skirting around the homes which are easier to maintain. He intends to also purchase Denis and Miners homes within this next 12 - 24 months so that he can put in new homes.

Marge Munger asked if Mr. Bilodeau was aware of the back taxes and sewer when he purchased the property in August. Mr. Bilodeau stated that he was not aware of the magnitude of the debt. Mr. Bilodeau also stated that he felt that it was in the town's best interest to clean up the property and get some newer homes in the park.

The hearing was closed at 6:55 pm.

The Board went into deliberative session following the hearings, which continued until the decisions were written.

## **Other Business**

Tax Appeal Training opportunities – Clerk Sue Gage suggested we ask the VLCT to do some training here in town around tax appeals and the new reappraisal. The board agreed.

## Adjournment

The meeting adjourned at 7:15 pm.

Respectfully Submitted,

Susan Gage, Clerk