

MINUTES OF THE BRANDON BOARD OF ABATEMENT

Thursday, March 25 at 5:00 PM
REMOTE MEETING VIA ZOOM

Board Members present: Marge Munger, Chair, Hillary Knapp, Seth Hopkins, Tim Guiles, Brian Coolidge, Bud Coolidge, Bruce Blanch, Kathy Clark, Bob Clark, John Peterson, Laura Peterson and Clerk, Susan Gage. Note a quorum was present for the hearing.

Guests: Adam Powers, Esq., representing Paul DeSantis

Chair Marge Munger opened the meeting at 5:00 pm. Because there was no one present representing Tammy Platt, the board opted to hear Paul DeSantis hearing first.

I) Paul DeSantis, 2330 Town Farm Rd, Brandon, VT 05733;

Taxes in which there is manifest error or a mistake of the listers. 24 V.S.A. § 1535(a)(4). Requesting abatement of overpaid taxes on his property purchased from April 1, 1982 through tax year ending 6/30/2020.

Board chair, Marge Munger opened the hearing at 5:01 pm. Ms. Munger administered the oath to Adam Powers, who is representing Mr. DeSantis. Ms. Munger then confirmed that no board members had conflicts of interest or ex parte communications regarding the parties or substance of the hearing. Clerk Susan Gage provided three evidentiary documents, Letter of abatement request from Attorney Powers, detailing the reason for the request as well as supporting documentation in deeds and survey (Evidence A); Calculation of overpaid taxes submitted by Clerk, Susan Gage, which calculates taxes overpaid by Mr. DeSantis (Evidence B); and a letter and calculations from Attorney Powers requesting abatement back to 2011 or further (Evidence C).

Attorney Powers explained the case which he also outlined in evidence provided for the hearing. Mr. DeSantis purchased property from Robert Trudo that was represented as 72.2 acres more or less. Mr. DeSantis subsequently conducted a survey which indicated that the property was actually 56.8 acres. The Trudos sold off a number of lots in the 60s and early 70s, of which some acreage was never properly removed from the taxed parcel on the grand list for the Town of Brandon. As a result, the Town of Brandon collected property tax on land of approximately 13.02 acres from two parties. Attorney Powers is requesting abatement of overpaid tax back to the point at which the error occurred in 1972 and 1982. Attorney Powers stated that he had some difficulty getting the tax information back to the 70s and 80s because it required a fair amount of research through the old grand lists and through the select board minutes to determine tax rates. He did manage to go back to 2011 which he details in Evidence C, and indicates overpaid tax of \$2,787.15 from 2011 through 2020.

Tim Guiles asked Attorney Powers that if Mr. DeSantis purchased the from property from Mr. Trudo in December of 2017, shouldn't his attorney, who conducted the research on the property, have picked up this error before he purchased the property. Attorney Powers stated that the crux of the issue is not when the error was discovered but rather that an error was made that allowed property to be taxed twice, which created double taxation benefitting the town. Abatement is a statutory process that is meant to correct injustice and the fact that there was a manifest error, and Mr. DeSantis paid for property that he in fact didn't own, means that he should be awarded the overpaid taxes back to the point of origination of the error.

Clerk Susan Gage asked whether the original owner, Mr. Trudo, has any responsibility in this error as he was selling off parcels over a number of years. Does he bear any responsibility for not checking that his acreage was

properly reflected on his tax bill? Attorney Powers indicated that perhaps, but the fact that there is a hard deadline for grievance and open-ended deadlines for abatement when there is a manifest error, indicates that the town must bear the responsibility for a manifest error.

The hearing was closed at 5:26 pm. Attorney Powers was instructed that the board would enter deliberative session to decide the outcome and we would communicate in writing within 30 days.

II) Tammy Platt, 329 Steinberg Road, Brandon, VT 05733;

Requesting abatement under 24 VSA § 1535(a)(3) Taxes of persons who are unable to pay their taxes, interest and collection fees. Requesting abatement of the property taxes due for the last two quarters of the 2020-2021 tax year.

Chair Marge Munger opened the hearing at 5:27 pm. Ms. Platt was not present at the hearing. Clerk Susan Gage explained that Ms. Platt was concerned about her taxes for the current year. She has paid the first two quarters for tax year ending 6/30/2021 but is having difficulty on her fixed income. Ms. Gage explained that Ms. Platt sold her home and part of her land, then built a separate home on the remaining acreage. Her two prior year tax bills were based on land alone, and were much lower. Because Homestead Tax Rebates are based on prior year payments, her tax bill for the current year was quite high with the home included, but her tax rebate, based on the prior year, was quite small. She was having difficulty paying the higher taxes in the current year. Ms. Platt was hoping to get abatement of some of her current year taxes so that she could manage to stay current.

Hearing was closed at 5:30 pm.

III) The board went into deliberative session at 5:31 pm. Note that deliberative session continues until a decision is written and signed.



Marge Munger, Chair



Susan Gage, Clerk