

MINUTES OF THE BOARD OF ABATEMENT

Quorum of 9 REQUIRED

Thursday, May 11, 2023 6:00 pm
Brandon Town Hall, UPSTAIRS
1 Conant Square, Brandon, VT

Present: Laura Peterson, Chair, John Peterson, Jeff Stewart, Linda Stewart, Annie Stratton, Doug Bailey, Bud Coolidge, Brian Coolidge, Bob Clark, Kathy Clark and Clerk, Sue Gage

I) **Patricia Tuliano, Slab Fence Rd, 0026-0512**; Tax Years 2020-2021 and 2021-2022. Taxes in which there is manifest error or a mistake of the listers. 24 VSA § 1535(a)(4)

Hearing was opened at 6:01 pm. Chair Laura Peterson asked if there were any conflicts of interest or exparte communications regarding the request for abatement on the Patricia Tuliano property. There were none. Clerk Sue Gage presented the letter of request from the taxpayer, as well as copies of tax bills for years 2020-2021, 2021-2022 and 2022-2023 and a summary of excess tax charged for both 2020-2021 and 2021-2022. Ms. Gage pointed out that the property value changed on the 2022-2023 tax bill after grievance when the assessors removed the camp from the property. Removal of the non-existent camp resulted in a decrease in assessed value from \$100,000 to \$33,000.

Taxpayer asserts that the assessors erroneously included a camp on the property on Slab Fence Rd., after the town-wide reassessment in 2020. The taxpayer successfully grieved this in the spring of 2022, resulting in a corrected tax bill for the tax year 2022-2023.

Board members questioned why the property owner did not grieve the valuation when they received notice of new appraisal value in 2020, nor again in 2021 after receiving the tax bill. Clerk, Sue Gage had no explanation, and the taxpayers did not attend the meeting and could not explain their motivation for waiting for two tax years before requesting a grievance and an abatement. Board members expressed concern about processing an abatement when the education funds for the two tax years have been submitted and will now have to be paid by the taxpayers in town. Board members felt that the landowner should have been more proactive in this respect and that the property owner has some liability in their failure to act promptly.

Ms. Gage stated that many who received the notice of change in valuation following the town-wide reappraisal did not recognize the document as it looked like junk mail to many. There were a number of folks who paid the tax in 2020-2021 and filed for grievance in the spring of 2021.

The board went into deliberative session at 6:20 pm

The board came out of deliberative session at 6:37 pm

II) **Vermont Agency of Natural Resources, Fish & Wildlife; 0080-2590, 0080-2496, 0080-2425, and 0080-3027**. Taxes in which there is manifest error or a mistake of the listers. 24 VSA § 1535(a)(4);

Hearing opened at 6:37 pm. Chair Laura Peterson ensured that board members had no conflicts of interest or exparte communications. Clerk Sue Gage presented the board with unpaid tax bills for the current tax year 2022-2023 to the Vermont Agency of Natural Resources, Fish & Wildlife Department for four properties in the

swampland along Route 73 west. These properties, owned by the state are covered under the Payment In Lieu of Taxes (PILOT) program and should be listed in the Grand List as non-taxable.

The board entered deliberative session at 6:38 PM.

The board came out of deliberative session at 6:40 pm

III) The meeting was adjourned at 6:40 pm.

Respectfully Submitted,

Susan Gage, Clerk

Laura Peterson, Chair