MINUTES - BOARD OF ABATEMENT Thursday, August 7, 2025, 7:00 pm Brandon Town Hall 1 Conant Square, Brandon, VT

Present: Patricia Welch, Hillary Knapp, Sally Cook, Del Cook, Brian Coolidge, Bud Coolidge, Laura Peterson, Wendy Rowe Feldman, Jeff Haylon, Bill Moore, John Peterson and Clerk, Susan Gage

Chair, Patricia Welch called the meeting to order at 7:05 pm. Hearing opened to hear a petition of abatement for Renee Barnes and Chelsea Cioffredi, 88 Pine Tree Drive in Brandon. The parcel ID is 0107-0088.

7:00 pm Hearing - Renee Barnes and Chelsea Cioffredi, 88 Pine Tree Dr, Brandon, VT; Requesting abatement of Taxes under 24 V.S.A. § 1535(a)(3) Taxes or charges of persons who are unable to pay their taxes, charges, interest, and/or collection fees.

Chelsea was present, and her mother, Renee Barnes, was in Pennsylvania but was available by phone if needed. Chelsea took an oath, swearing that the evidence she provides will be the whole truth. Board members confirmed no conflicts of interest or ex parte communication. Chelsea confirmed she didn't have questions about the board's rules of procedure.

The statutory abatement category is unable to pay due to financial strains, specifically 24 V.S.A. § 1535(a)(3). Chelsea is given the floor to present evidence to support the abatement request. Clerk Susan Gage distributed documents, including the letter of request from Renee Barnes and the current tax status.

Chelsea appeared before the Board of Abatement earlier this spring, but technically her mother, Renee Barnes, as the property owner, must request the abatement, so her case was denied based on that technicality. Renee Barnes still owns the mobile home and hasn't been able to transfer it due to outstanding taxes. Chelsea, as non-owner, hasn't been able to get a homestead election or offset on her property taxes.

Chelsea has been a single mom for about 14 years and struggled with evictions early on due to financial difficulties. Her mom bought her a trailer about 10 years ago to provide stable housing. She is working to catch up on bills and seeks forgiveness for past-due taxes to avoid falling further behind. She has a payment plan in place to prevent a tax sale, but it is still a significant financial strain, and she has been unable to make payments. The monthly payment amount is \$420 over 18 months. Chelsea owes \$7,698.33, including \$2,258 in interest and \$301.56 in penalties.

There was a question about how much the annual tax bill would be if it were a primary residence with a homestead exemption. The annual tax bill appears to be about \$810. Without the homestead rebate, the total tax of \$810 would be slightly lower, around \$790, but the homestead rebate, which is income-based, could have made a significant difference for Chelsea, especially in earlier years.

Chelsea Cioffredi has had a bill of sale since 2018 but could not transfer the property into her name because she was behind on taxes. All taxes, sewer, and water bills must be paid in full before the transfer of a mobile home can occur. The question is whether forgiving the \$7,698.33 would allow her to complete the paperwork and have the property transferred to her.

These notes were taken with Minutes AI (https://myminutes.ai)

Jeff Haylon inquired about Chelsea Cioffredi's job as a pharmacy operations manager at Walgreens and her current monthly lot rent of \$415, which increases annually. Water and sewer costs are about \$150 per quarter, which she is managing to pay.

Laura Peterson asked if Chelsea could repay \$5,140 (after forgiving interest and penalties), and Chelsea replied that she could afford \$200-\$250 per month without skipping other bills. Patricia Welch mentioned that monthly payments would not resolve the transfer issue or enable her to obtain tax credits.

Susan Gage asked if Chelsea had explored options for obtaining a mortgage on the mobile home or working with Rutland West. Chelsea believes she has tried to deal with Rutland West in the past.

The board will close the meeting, deliberate, and issue a written decision within 30 days, possibly sooner (within a couple of weeks).

The hearing involving Renee Barnes and Chelsea Cioffredi was closed at 7:15 pm.

7:15 pm Hearing - Town of Brandon, Land (dog park), West Seminary St, Brandon, VT; Property acquired by the town.

The town bought a piece of land where the dog park is located and needs to write off the remaining taxes. The land was bought from Frank Briscoe. A tax bill needs to be written off for the 0.7-acre lot, amounting to \$1375.32. There's also a proration tax from May and June, amounting to \$203.25, for parcel 0046-0013.

All back taxes were paid off when the land was purchased. The situation is comparable to a FEMA property acquisition.

Hearing was closed at 7:19.

Motion was made to go into deliberative session at 7:19.

Meeting was adjourned at 7:39 pm. Clerk Susan Gage reminded members that the deliberative session continues until a decision is written and accepted.

Respectfully Submitted,

Susan Gage, Clerk