

Minutes - Board of Tax Abatement

January 23, 2026 at 6:40 PM

Board Members present: Clerk, Susan Gage, BOA Chair, Tricia Welch, Hillary Knapp, Todd Nielsen, Sally Cook, Del Cook, Bill Moore, Laura Peterson, John Peterson, Brian Coolidge, Ralph Ethier, Wendy Rowe Feldman, Doug Bailey

Board of Abatement Convening

- Convened at 6:40 PM for a hearing regarding Tracy and Harriet Wyman at 114 Wyman Road.
- Parcel ID is 0026-0114.
- Abatement is based on taxes upon real or personal property lost or destroyed during the tax year.
- Tracy and Harriet Wyman will not be present.

Conflict of Interest and Procedure

- Board members confirmed no conflict of interest or ex parte communication with the Wymans.
- The taxpayer received a copy of the board's rules and procedures and has no questions.
- The taxpayer also received the package explaining how the abatement was figured out.

Presentation of Evidence

- On December 16, there was a fire at the Wyman residence, resulting in a total loss of the house.
- The itemized property cost is on page 4.
- The house was valued at \$151,300.
- The total value is \$226,000.
- The dwelling value is \$151,300, which leaves a value after the loss of \$75,300.
- The tax is calculated starting on December 17th to the end of the tax year at \$75,300.

Tax Calculation

- Total value through December 16: Tax due should have been \$2,799
- December 17 to June 30: \$1091
- Total adjusted tax \$3890.
- Current tax bill: \$6082.16.
- Amount needed to be abated: \$2,192.
- \$2,192 comes out of what's remaining due on the tax bill, and they pay the net of that.

Questions About Abatements

- Question about when the last time an abatement for a fire was done. Last summer a house burned down on Nickerson Road. This is something that's normally done when requested.
- The abatement form submitted as evidence outlines the statutory criteria for abatement.
- The board can choose to abate or not abate; they are not statutorily compelled to grant abatement ever.
- Abatement is based on taxes upon real or personal property lost or destroyed during the tax year.
- The reason for abatement is to make things equitable.
- Abatement lasts until a new house is built.
 - If a new house is up by April 1st, it will be on the tax rolls in July of the next year.
- Abatement is just for the current taxes.
 - It doesn't affect anything else.
- Reassessment occurs on April 1st.
 - Assessors determine the percentage of the house that is built and value it accordingly.
- Tax appeals involve someone claiming their house value is incorrect and needs to be lower.
 - Tax appeals stay forever.
- Abatements are only for the current tax year.

Deliberative Session

- Motion to adjourn to go into deliberative session.
- Hearing was closed at 6:47 PM and board entered deliberative session.

Respectfully submitted,

Susan Gage, Clerk