

ABATEMENT HEARINGS

December 14, 2015

Board- BCA present – Catherine Scribner, Rob Roberts, Steve Magill, Cheryl Brown, Jerry Maynard, John Hoogenboom, Tom Martin, John Schmeltzer, Mike Woods, Michelle Beard, Rae Washburn, Jason Aronowitz, Craig Eilers – Delinquent Tax Collector

Rob Roberts opened meeting at 8 am for six abatements.

Rob Roberts – Administrative business, elect a chair. Steve Magill motioned Rob Roberts to stay on as chair. John Schmeltzer seconded. All were in favor.

BUTTOLPH –

Undeveloped property due to the nature of terrain other than access to the remainder of the property. Parcel ID 02-015.000 Hearing requested of the BCA for a portion of taxes assessed and paid between 10/2013 and the date hereof; pursuant to 24 V.S.A 1535 (a) 4.

Present for hearing Edward Buttolph and Adam Powers

Testimony – Rob swore in Edward Buttolph & Adam Powers.

Explained the meeting procedures – ten minutes to hear and written decision.

Points by Adam – Mad River Timberland tract

- Manifest error 241 acres, 17.9 of tract
- Burdened by two powerline easements, not eligible for current use
- 200 foot in width easements prohibits development, best use timberland. Not tillable soil due to terrain. Questioning best use value. Proposes \$1 per acre 2013, 2014, 2015

Points by Ed

- 3 rows adding up to 17.9 acres. Detriment to him, be better off if it wasn't there. Timber harvest.
- Evidence to consider abatement, in lister system and public records.

BCA questions to Mr. Buttolph

- Mike - did the listers hear a grievance hearing?
- Adam - said he believes so, and grieving taxes is not a substitute for abatement. This is not a question of grievance, it is that listed powerline easement (manifest error) too high. No limit for number of years considered.
- Mike – during grievance hearing, didn't you make an argument for the powerline easement?

- Ed – No. He expected that the town listed the easements at \$100 per acre, but that wasn't the case.
- Adam – assessed the same as all other acreage. 2012, 2013, 2014, & 2015. Error of listers, and Mr. Buttolph for not catching the lister error.
- Rob – calculation of credit expected?
- Adam – About \$350 per year.
- Steve – resolution at grievance?
- Ed – heard a response from listers – denial. But Ed doesn't remember what it said.
- Adam – not relevant except for 2015
- Rae – compensations from Velco every year?
- Ed – No. Velco does not pay tax on row either it seems.
- Mike – lister duty?
- Ed – quite sure the state offers training, where by larger pieces of land are taxed differently. Use of comparables not correct on timberland.
- Adam – was not a consideration of assessed of value on the acreage. 17.9 acre valued as acreage on the full parcel.
- John Schmeltzer – total overcharge, last reappraisal

DECISION: 02-015.000

Rob moved to go into deliberative session at 10:23. John seconded. All were in favor. Rae moved to go out of deliberative session 10:30. Rob seconded. All were in favor.

Steve moved to abate the taxes for 2012, 2013, 2014, for Mad River Timberland LLC. John Schmeltzer seconded.

Vote: Rae & Catherine were in favor. Rob, John Hoogenboom, John Schmeltzer, Cherilyn, Mike & Steve opposed. There was confusion on what was being voted on, and Michelle moved to re-vote. John seconded. All were in favor. Steve re-read his motion. John seconded. Vote: All opposed. Nays have it.

BUTTOLPH 2nd Abatement –

same board present

Parcel ID 02-058.003 406.3 acres & 08-045.000 10.7 acres

- Based on manifest error for 2014
- Two contiguous lots – if combines less tax
- Manifest error – listers should have combined 10 acre with larger parcel
 - o Law says listers should combine contiguous parcels owned by same landowner
 - o Prior town practice
- Tom Martin – example of #2 ?

- Ed – Larsens, 8 acres of talc mine and took 2 separate deeds. 8 acre and 106 acres, 2 separate parcels. Tax estimated due? \$138.97 versus \$1310.
- Mike – when get 10 acres 2013

DECISION: 08-045.000 & 02-058.000

John Hoogenboom moved to go into deliberative session at 9:56. Steve seconded. All were in favor. John Hoogenboom moved to go out of deliberative session at 10:15. Steve seconded. All were in favor.

Steve moved to abate Edward Buttolph Revocable Trust on 10.7 acre tract for 2014, in the amount of \$1174.13: subject to review by Cheryl and one lister. Michelle seconded. Discussion – Buttolph wants the 10.7 acre parcel assessed at the same rate as the 406 acre parcel. All were in favor.

LARRY BUSHEY-

Parcel ID 11-002.000 property on 118 Old Gulf Road

No guests – Rob read letter from Mr. Bushey of 8/14/2015, abatement of 2013, 2014, 2015.

DECISION:

John moved to go into deliberative session at 9:48. Steve seconded. All were in favor. Catherine moved to go out of deliberative session at 9:53. John seconded. All were in favor.

Steve moved to abate Larry Bushey's taxes for 2013, 2014, 2015. John seconded.

Vote: All Opposed.

IRENE SHERMAN-

Carrie Reed, Irene's daughter was present to offer testimony.

Sworn in Carrie.

Tax payer unable to pay. Carrie said that in May 2012 Irene was diagnosed with cancer. Her partner passed away suddenly in February 2015. Shortly after that her cancer came back. Entered into Hospice care. She wasn't aware of the delinquent taxes. Her income was only \$1250 per month. At that time Carrie & her brothers got involved, 10/10/2015. House is currently in probate, planning to sell the house eventually. Abating 2014 & 2015.

DECISION:

John moved at 9:32 to go into deliberative session. Catherine seconded. All were in favor.

Rob moved to go out of deliberative session at 9:46. John seconded. All were in favor.

Steve moved to abate Irene Sherman's taxes 2014 & 2015. John seconded. Michelle opposed. Cherilyn, Catherine, Rob, Jason, John Hoogenboom, John Schmeltzer, Mike, Tom, Rae, Jason. Motion passed.

MIKE & LINDA MCGRATH-

No guests – Rob read abatement request \$241.90. Taxes paid 10/31/2015.

- Mike – Due date change? Yes, at Town Meeting to 10/30/2015.

DECISION:

- Rob moved to enter into deliberative session at 8:50. John seconded. All were in favor.
- Rob moved to go out of deliberative session at 9:07. John seconded. All were in favor.

Jerry moved to abate the late fee and penalty under admin error. \$241.40. Catherine seconded. Cherilyn abstained. Catherine, Rob, Steve, John H, John S, Tom, Mike, Michelle, Rae & Jason were in favor. Motion passed.

KEN BLESSING-

5B-010.000

Rob swore Mr. Blessing in.

Original check written out for \$10 more than what was on the "courtesy" line, on 10/6/2015.

- Ken – not asking for change in tax level, asking for penalty & late fee be abated. Ken explained what was in his abatement request. He considered that written amount legal. He left the country, did not receive email or phone call. On November 2, 2015 the check and the hand written note that the amount was in error. He provided a bank letter saying if the check were to be deposited, taxes would be \$10 overpaid, not late. October 6, 2015 he paid his taxes.
- Cherilyn - anyone check your mail?
- Ken – No, but would have gotten a voicemail. His number is in the phone book. Presented and email from the Merchant's bank as evidence.
- Rob – Amount abating? \$2443.29, as of 12/1/2015. The newest tax collector's notice was submitted. Ken would like the penalty of 8% and 1% interest abated. He paid \$26,903.13 and considered this a manifest error.

DECISION:

John moved to enter into deliberative session at 9:25 am. Jason seconded. All were in favor.

Rob moved out of deliberative session at 9:30 am. John seconded. All were in favor.

Catherine moved to accept Ken's check as written and abate any penalty and interest. John seconded.

Catherine, Rob, Steve, John H, John S, Tom, Rae, Michelle, Mike, Jason were in favor. Cherilyn abstained.
Motion passed.

Rob moved to adjourn at 10:35. John Hoogenboom seconded. All were in favor.