

BOARD FOR THE ABATEMENT OF TAXES
July 25, 2018

The Board for the Abatement of Taxes was called to order on July 25, at 5:31 P. M., in the Selectboard Meeting Room of the Municipal Center by Town Clerk Hilary Francis. Members present included Justices of the Peace: Jane Buckingham, Franklin Chrisco, Diane Cooke, Richard Cooke, Elliott Greenblott, Mary Ann Holt, Don Long, Lee Madden, Robert Oeser, Gail Speno and Veronica Wheelock; Listers: Marshall Wheelock, and Kathy Dowd; Assessor: Jenepher Burnell; Town Treasurer: John O'Connor; and Town Clerk: Hilary Francis. Also present: Amalia Lee, and Carmela Iannarone.

With 15 members in attendance and a quorum achieved, the meeting proceeded.

Oaths were administered to all members and to each appellant at the start of their hearing.

Nominations for Chair of the Abatement Board were opened by Clerk Hilary Francis. Elliott Greenblott was nominated as Chair of the Board. There being no other nominations, Mr. Greenblott was elected Chair.

The Chair outlined the procedures of the meeting.

ABT 18-07, Carmela Iannarone, 35 Sunny Acres Road, Dwelling/Garage & .23 Acres. Carmela Iannarone was present to give testimony. Ms. Iannarone explained that due to a mistake on the part of her accountant, she was late in payments. She paid the amount that she normally would and thought she had met her deadline, but she had not. She has always paid her taxes on time. Her accountant has made restitution to her in the amount of \$3,000 and she turned that over to the town, in addition to the \$700 that she had already paid. The remaining amount due including taxes, interest and penalty is \$1,194.27, and she is requesting an abatement on that amount.

Gail Speno moved to abate the taxes in the amount recommended by the Treasurer's office of \$1,194.27 per 24 VSA §1535 Subsection 3. The motion was seconded.

After brief discussion, Gail amended her original motion to abate the interest and penalties accrued in the amount of \$570.79 instead of the original \$1,194.27 per 24 VSA §1535 Subsection 3. The motion was seconded.

Marshall Wheelock pointed out that in a similar case about nine years ago it was deemed as the responsibility of the tax payer to pay their taxes, but that interest and penalties were abated.

The motion then passed unanimously.

ABT 18-05, Amalia Lee, 62 Hillwinds North, Dwelling/Garage & 2.07 Acres. Amalia Lee was present to give testimony. Ms. Lee explained that due to medical issues, she fell on hard times and lost her job, which made it difficult to keep up with expenses. She laid out a timeline for various health issues and surgeries, along with her various work history and job loss. She also laid out her current financial status for the board.

Bob Oeser moved to abate the taxes in the amount recommended by the Treasurer's office of \$7,651.84 for the 2018 tax year per 24 VSA §1535 Subsection 3. The motion was seconded.

After a moderate discussion the board voted unanimously to deny the abatement.

Jane Buckingham then moved to abate the taxes in the amount of \$1,896.20 for the 4th quarter of the 2017 tax year per 24 VSA §1535 Subsection 3. The motion was seconded.

With no discussion, the board overwhelmingly voted to deny the abatement.

ABT 18-06, Town of Brattleboro Request – See attached requests below

John O’Connor informed the board that five businesses have not paid their personal property tax for two years. All of these businesses are currently out of business.

Franklin Chrisco moved to abate the taxes in the amount of \$853.93 per 24 VSA §1535 Subsection 2. The motion was seconded and unanimously approved.

ABT 18-04, Gerald & Shirley Cohen, 62 Morningside Commons, Condominium Phase II. No appellants were present, but Gerald & Shirley Cohen have asked Town Assessor Jenepher Burnell to give testimony on their behalf.

Bob Oeser moved to abate the taxes in the amount of \$1,163.09 per 24 VSA §1535 Subsection 4. The motion was seconded.

Jenepher explained that the Cohen’s came into the Assessor’s office and asked about their tax bill. After much discussion between the Cohen’s, Assessor’s office and Treasurer’s office, it was determined that there was a lister error in covenant housing restriction that was not put in place in 2016 and 2017. The combined amount for 2016 and 2017 that should be abated is \$2,323.60.

Franklin Chrisco moved to amend the original motion to the amount of \$2,323.60. The motion was seconded and unanimously approved.

Jenepher confirmed that everything has been adjusted going forward.

With no further discussion, the board unanimously voted to approve the motion as amended.

There being no further requests for abatement of taxes and no additional business for the evening, the Board for the Abatement of Taxes adjourned at 6:45 P. M.

Attest:

Town Clerk and Clerk, Board of Abatement

ABT 18-06							
<u>Parcel Number</u>	<u>Business Name</u>	<u>Location of Business</u>	<u>2016 Taxes</u>	<u>2017 Taxes</u>	<u>2018 Taxes</u>	<u>Total</u>	<u>Reason for Abatement</u>
PP502029.000	Brattleboro Cycling Center	Brown Court 0022, Unit 10	\$0.00	\$18.04	\$16.32	\$34.36	Out of Business 2017
PP501632.000	Cultural Intrigue LTD	Frost Street 0035	\$0.00	\$67.79	\$0.00	\$67.79	Out of Business 2017
PP503060.000	Green Mountain Community Fitness	Flat Street 0080	\$0.00	\$118.60	\$0.00	\$118.60	Out of Business 2017
PP501588.000	Metropolis Wine Bar & Cocktail Lounge	Elliot Street 0055	\$0.00	\$62.61	\$0.00	\$62.61	Out of Business 2017
PP503052.000	Wow Frozen Yogurt	Main Street 0122	\$295.37	\$275.20	\$0.00	\$570.57	Out of Business 2017
Total Abatement Requested:						\$853.93	