

**BOARD FOR THE ABATEMENT OF TAXES**  
**February 6, 2019**

The Board for the Abatement of Taxes was called to order on February 6, at 5:35 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, Martha Healey-Nelson, Richard Kenyon, Lee Madden, Beverly Miller, Robert Oeser, Gail Speno and Veronica Wheelock; Listers: Marshall Wheelock, Eric Annis, and Kathy Dowd; Town Treasurer: John O'Connor; Assessor: Jenepher Burnell; and Town Clerk: Hilary Francis. Also present: Earl Gero, Malayna Johnson, and Barbara Gentry.

With 16 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 and they were unanimously approved.

**ABT 19-03, Barbara Z Gentry**, 68 East Bonnyvale Ln., Dwelling/Acc Apt/Garage & 25.47 Acres. Barbara Gentry was present to give testimony. Ms. Gentry explained that she received a letter from the Assessors office in November explaining that the Assessors' Office made an error and missed that she sold part of her parcel. The tax bill was corrected for this year. Ms. Gentry is requesting an abatement based on subsection 4 of 24 VSA §1535 from 2014-2017.

Jenepher Burnell distributed her letter to Ms. Gentry, which was submitted as ABT 19-03 Evidence A.

Franklin Chrisco moved to abate the taxes in the amount of \$6,337.55 per 24 VSA §1535 Subsection 4. The motion was seconded and after brief discussion, unanimously approved.

**ABT 19-01, Earl Gero**, 1020 Western Ave., Equipment: \$20,900. Earl Gero and Malayna Johnson were present to give testimony. Mr. Gero explained that when he bought the laundromat in 2008, the paperwork was given to him with the purchase price entered in instead of the equipment value. In 2016 the error was found because they were being overtaxed. Ms. Johnson explained that she talked with Russell Rice in 2016. The original equipment was listed improperly at \$315,000, instead of \$174,000. The \$315,000 include tax, freight, and add buy, and other items that were not equipment. This was adjusted for 2016 through 2018, but they were overtaxed for 2014-2015 and therefore still have outstanding payments due. They are abating 2014 and 2015 based on subsection 4 of 24 VSA §1535.

Jane Buckingham moved to abate in the amount of \$3,269.78 under subsection 4 of 24 VSA §1535. The motion was seconded.

Jenepher Burnell submitted ABT 19-01 Evidence A & B. She reviewed for the Board the asset report that had been submitted previously and which was missing. She reminded the Board that the Assessors' office does not come up with the numbers. They take the numbers submitted to them by the business owner. This was not a lister error, but rather an error on the part of the business owners.

After a brief discussion, it was determined that subsection 4 of 24 VSA §1535 applies to not only lister errors, but also to manifest errors on behalf of anyone.

After further discussion, Franklin Chrisco moved to suspend the rules of order. The motion was seconded and passed overwhelmingly.

Franklin then moved to recess this particular hearing to May 8 at 5:30pm, in order to give Mr. Gero more time to work with his tax preparer and submit the appropriate numbers. The motion was seconded and unanimously approved. This hearing was recessed until May 8 at 5:30pm.

**ABT 19-02, Andrew Shapiro**, 45 Canal St., Building & .31 Acres. With no appellant present, the Board worked from the materials submitted in the abatement request. Based on the application submitted, the building was condemned. Jenepher Burnell reported that according to Town Zoning Administrator Brian Bannon, it was not condemned but rather it was an emergency health order issued before Mr. Shapiro bought the property. It was condemned on January 21, 2017 and Mr. Shapiro purchased the property on November 21, 2017 for about \$50,000 (the exact numbers were not present at the time). The property is currently on the market for \$75,000.

Kathy Dowd moved to deny the abatement on the grounds that it does not meet any of the criteria required for State Statute 24 VSA §1535. The motion was seconded and after brief discussion, unanimously approved.

**ABT 19-04, Chelsea Ogden & Matthew Frechette**, 58 & 60 Frost Pl., Dwelling 2 Unit/Garage & .28 Acres. No appellants were present, but they submitted a letter and photographs as evidence.

John O'Connor explained that one unit will be unoccupied for 3 months, and the other unit will be unoccupied for 7 months.

Bob Oeser moved to abate in the amount of \$1,420.09 per 24 VSA §1535 Subsection 5. The motion was seconded and unanimously approved.

There being no further requests for abatement of taxes and no additional business for the evening, at 6:55pm the Board for the Abatement of Taxes recessed until May 8, 2019 at 5:30pm.

Attest:

Town Clerk and Clerk, Board of Abatement