

**BOARD FOR THE ABATEMENT OF TAXES**  
**May 8, 2019**

The February 6, 2019 Board for the Abatement of Taxes hearing was reconvened on May 8, at 5:30 P. M., in the Selectboard Meeting Room of the Municipal Center by Town Clerk Hilary Francis. Members present included Justices of the Peace: Franklin Chrisco, Diane Cooke, Richard Cooke, Ian Goodnow, Martha Healey-Nelson, MaryAnn Holt, Richard Kenyon, Lee Madden, Robert Oeser, Gail Speno and Veronica Wheelock; Listers: Kathy Dowd; Town Treasurer: John O'Connor; Town Clerk: Hilary Francis. Also present: Malayna Johnson and Marshall Wheelock.

With 14 members in attendance and a quorum achieved, the meeting proceeded.

Oaths were administered to all members who had not been present on February 6, and it was confirmed that they had listened to the recording and reviewed all materials and exhibits that were discussed at the February 6 hearing.

Elliott Greenblott had been elected Chair on February 6, 2019. Due to his absence, new nominations for Chair of the Abatement Board were opened by Clerk Hilary Francis. Bob Oeser was nominated as Chair of the Board. There being no other nominations, Mr. Oeser was elected Chair.

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***[Notes from February 6, 2019 are included here for reference:***

***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 years were missing from the records. 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.]*

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Ms. Johnson submitted Appellant Exhibit A, a spreadsheet outlining what was actually billed in personal property tax compared to the corrected total tax for each year from 2009 through 2018.

She walked the Board through the spreadsheet, highlighting that in 2016 the numbers were corrected in the Assessor's office, and in 2014 the office in the laundromat and all equipment were removed. All money was paid as billed, with the exception of for 2014 and 2015. The total outstanding money owed, including fees and penalties is \$3,334.94, which is the amount they are looking to have abated. Ms. Johnson pointed out that Mr. Gero had overpaid \$976.11, which they are not looking to recover, as the error was on their part. They are simply looking to abate what is outstanding from 2014 and 2015. Ms. Johnson submitted Appellant Exhibit B, the Personal Property Past Due Interest Notice as of 4/16/2019.

Franklin Chrisco moved to amend the still open motion from the February 6, 2019 hearing, indicating that the Board should abate the amount of \$3,334.94, under subdivision 4 of 24 VSA §1535. The motion was seconded.

The amount was adjusted from the original motion due to increased fees and penalties from more time passing.

Following a moderate discussion specifically related to clarifying numbers on the spreadsheets, the Chrisco amendment to the original February 6 motion passed unanimously.

With no further discussion, the original motion as amended passed unanimously.

There being no further requests for abatement of taxes and no additional business for the evening, at 6:18pm the Board for the Abatement of Taxes adjourned.

Attest:

Town Clerk and Clerk, Board of Abatement