

BOARD FOR THE ABATEMENT OF TAXES
October 17, 2019

The Board for the Abatement of Taxes was called to order on October 17, at 5:32 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, Ian Goodnow, Peter Gould, Martha Healey-Nelson, Beverly Miller, Robert Oeser, Gail Speno, and Veronica Wheelock. Town Clerk: Hilary Francis, Town Treasurer: John O'Connor, Listers: Kathy Dowd, Eric Annis, and Tom Franks. Also present: Town Attorney: Bob Fisher and Appellants: Amalia Lee, Constance Cline, Michelle Carrasquillo, Nicholas McAllister, Alexander Shriver, and Bill Hodgman.

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

Oaths were administered to all members and to each appellant at the start of the meeting, with the exception of Constance Cline, whose oath was administered at the start of her hearing.

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.

The Chair outlined the procedures of the meeting. Peter Gould moved to approve the procedures for this meeting, which was seconded and unanimously approved.

ABT 19-08, Tri-Park – Carl Pandolfi Estate – Phillips, Dunn Shriver & Carroll, 18 Crescent Drive, Mobile Home. Attorney Alexander Shriver and Tri-Park Manager Bill Hodgman were present to give testimony. Mr. Shriver began by explain that Tri-Park is the owner of three mobile home parks in Brattleboro and is cooperatively owned. Individuals own their mobile homes and are separately taxed. Many of the mobile homes are old and date back to the 1960's and have been abandoned. Tri-Park then takes over the homes.

Carl Pandolfi passed away and had no heirs and no assets, so an estate was set up. The mobile home was in horrible condition due to lack of maintenance. Tri-Park has removed and destroyed the home. The first quarter of 2019 taxes have been paid, but they are requesting the remainder of all past due taxes to be abated.

Ian Goodnow moved to abate per 24 VSA §1535 Subsection 5. The motion was seconded.

After a brief discussion about the condition of the home and the process for formal abandonment and creating an estate Kathy Dowd moved to amend the motion to abate in the amount of \$2,513.58 per 24 VSA §1535 Subsections 1 & 5. Ian Goodnow accepted this as a friendly amendment and it was seconded.

The motion as amended passed unanimously.

ABT 19-09, Tri-Park – Gary & Rose Sanderson – Phillips, Dunn Shriver & Carroll, 17 Valley Rd., Mobile Home. Attorney Alexander Shriver and Tri-Park Manager Bill Hodgman were present to give testimony. Mr. Shriver explained that the owners moved out of state and deeded the home to Tri-Park as part of the abandonment action. The current condition was horrific due to trash and animal fecal matter causing a foul odor. The mobile home was removed and destroyed in the past month, which took almost a year. The first quarter of 2019 taxes have been paid, but they are requesting the remainder 2019 taxes to be abated.

Tom Franks moved to abate in the amount of \$1,041.63 per 24 VSA §1535 Subsections 2 & 5. The motion was seconded.

After a brief clarifying discussion the motion passed unanimously.

ABT 19-10, Tri-Park – Craig & Julie Lawrence – Phillips, Dunn Shriver & Carroll, 46 Valley Rd., Mobile Home. Attorney Alexander Shriver and Tri-Park Manager Bill Hodgman were present to give testimony. Mr. Shriver explained that the owners moved out of state and deeded the home to Tri-Park as part of the abandonment action. The mobile home was removed and destroyed in the past month. The first quarter of 2019 taxes have been paid, but they are requesting the remainder 2019 taxes to be abated.

Franklin Chrisco moved to abate in the amount of \$396.57 per 24 VSA §1535 Subsections 2 & 5. The motion was seconded and passed unanimously.

ABT 19-11, Tri-Park – Vikki & Amos Putnam – Phillips, Dunn Shriver & Carroll, 2 Crescent Dr., Mobile Home. Attorney Alexander Shriver and Tri-Park Manager Bill Hodgman were present to give testimony. Mr. Shriver explained that Tri-Park took over the home through the abandonment process and that it was not deeded over to them, which made it much more challenging. The mobile home was removed and destroyed in the past month. The first quarter of 2019 taxes have been paid, but

they are requesting the remainder 2019 taxes to be abated.

Tom Franks moved to abate in the amount of \$316.86 per 24 VSA §1535 Subsection 5. The motion was seconded and after a brief discussion passed unanimously.

ABT 19-05, Amalia Lee, 62 Hillwinds North, Dwelling/Garage & 2.07 Acres. Amalia Lee was present to give testimony. Ms. Lee pointed out that in the last five years of abatement hearings, there has never been an abatement granted for individuals, only for businesses. She also explained that the statute states that abatements should be granted in equity, rather than in law. It should be based on fairness as long as the appellant has clean hands. One of the reasons allowed is inability to pay if there has been an immediate catastrophe. She 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. Ms. Lee highlighted that in the 2018 tax year, her taxes were almost \$2,000 per quarter, but due to Homestead Declaration and state aid, her 2019 taxes are \$410 per quarter.

Peter Gould moved to abate the taxes for the 2018 tax year in the amount of \$8,952.68 per 24 VSA §1535 Subsection 3. The motion was seconded.

It was made clear that Ms. Lee's 2018 taxes have already been paid by her bank, with no interest, and that she would now have to pay an additional amount of almost \$1,000 per month to her bank to pay it off.

Following a lengthy discussion including clarifying questions, the definition of "inability to pay" and the Board's discretionary role in this process, Peter Gould moved to enter into deliberative session at 6:41 P.M. The motion was seconded and unanimously approved.

At 7:29 P.M. Franklin Chrisco moved to exit deliberative session, which was seconded and unanimously approved.

In a vote of one yes, one abstention, and 12 no, the motion to grant abatement was denied.

ABT 19-07, Michelle Carrasquillo, 26 Crescent Dr., Mobile Home. Michelle Carrasquillo was present to give testimony. She explained that she has lived here for 14 years, and that she has historically had partners who have done her taxes and filed her Homestead Declaration. When her most recent ex-partner left, she could not figure out how to file. It appears that it had previously been filed incorrectly. She thought that the state aid from the Homestead Declaration would be applied to her 2018 taxes, and she therefore waited on paying them until she knew what that aid would be. Ms. Carrasquillo was surprised when it was applied to her 2019 taxes instead. She cannot afford to pay her 2018 taxes, and has since contacted HCRS for assistance in filing in the future. She also testified that she was unable to access her tax information through the State's website.

Franklin Chrisco moved to abate the 2018 taxes in the amount of \$589.04 per 24 VSA §1535 Subsections 3 & 4. The motion was seconded.

After a brief discussion regarding Ms. Carrasquillo's lack of assets and her process going forward to avoid this error in the future, Tom Franks moved to enter into deliberative session at 7:44 P.M., which was seconded and unanimously approved.

At 7:57 P.M. Gail Speno moved to exit deliberative session, which was seconded and unanimously approved.

Franklin Chrisco offered a friendly amendment to his motion to remove subsection 4 from the motion and only abate under subsection 3. This was seconded and unanimously approved.

The motion as amended passed unanimously.

ABT 19-06, Constance Cline, 90 Highland St., Dwelling/Garage & 0.20 Acres. Constance Cline was present to give testimony. She explained that she built a gazebo on her property last year and went through great lengths to do so in a way that would not increase her property taxes. She was given information from three different people (one in the Town Planning Office, and two from the State) that as long as it was not attached to the house, was 12'x12', it was not on a permanent foundation, there would be no impact on her taxes. She built the deck accordingly, and is now being told that the criteria is actually 10'x10' and her assessed value increased. She wants to be sure the information is updated and corrected so that this does not happen to someone else.

Tom Franks moved to abate the 2019 taxes in the amount of \$76.83 for just the structure per 24 VSA §1535 Subsection 4. The motion was seconded.

Following a brief discussion regarding the error and a clarification about what she was requesting,

Tom Franks moved to go into deliberative session at 8:25 P.M., which was seconded and unanimously approved.

At 8:35 P.M., Ian Goodnow moved to exit deliberative session, which was seconded and unanimously approved.

In a vote of eight yes and six no, the motion to grant abatement was approved.

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 8:36 P.M.

Attest:

Town Clerk and Clerk, Board of Abatement