

**BOARD FOR THE ABATEMENT OF TAXES**  
**July 13, 2020**

The Board for the Abatement of Taxes was called to order on July 13, 2020, at 6:00 P.M., using the GoToMeeting platform by Town Clerk Hilary Francis. Members present included Justices of the Peace: Jane Buckingham, Franklin Chrisco, Diane Cooke, Richard Cooke, Ian Goodnow (also a Selectboard member), Elliott Greenblott, Martha Healey-Nelson, Mary Ann Holt, Richard Kenyon, Lee Madden, Elizabeth McLoughlin, Beverly Miller, Robert Oeser, Gail Speno, Veronica Wheelock; Selectboard Member: Elizabeth McLoughlin; Town Clerk: Hilary Francis; Town Treasurer: Andre Jaeger; Listers: Tom Franks. Also present: Town Assessor: Jenepher Burnell and Appellants: Bruce Dodge, Gabrielle LaPorta, and Dayle Doiron. Shirley Willette was also present.

With 19 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.

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. Gail Speno moved to approve the procedures for this meeting, which was seconded and unanimously approved.

**ABT 20-03, Bruce Dodge**, 44 Village Dr., Mobile Home. Bruce Dodge was present to give testimony. Mr. Dodge explained that he has had health issues for over seven years, and that he cannot work per his Doctor. He walked the board through his finances.

Veronica Wheelock moved to approve the request for abatement per 24 VSA §1535 Subsection 3 The motion was seconded.

The Board inquired about how the state's homestead exemption works, and if that is something that Mr. Dodge has considered. He said that he was unaware of it, but would be willing to do it going forward.

Rick Kenyon offered to help Mr. Dodge with his taxes pro-bono, beginning immediately.

Dick Cooke offered a friendly amendment to add an amount of \$8,832.90 to be abated, for tax years 2009-2018, and utilities for 2019. This was accepted.

At 6:32pm Jane Buckingham moved to enter deliberative session, which was seconded and unanimously approved. At 6:57pm, the Board exited deliberative session. In a vote of 14 to 2, the motion passed and abatement was granted in the amount of \$8,832.90.

**ABT 20-02, PSVTF1, LLC**, 327 Old Ferry Rd., Photovoltaic Array on leased land. Tax Accountant Gabrielle LaPorta was present to give testimony. Ms. LaPorta explained that they are requesting an abatement for the educational portion of taxes, that was charged in error. She has a note from Town Assessor Jenepher Burnell, dated April 16, indicating that the bill was inaccurate. They provide renewable energy and are therefore exempt under section 3802. They are requesting abatement in the amount of \$81,875.48 for the 2019 educational taxes.

Franklin Chrisco moved to abate in the amount of \$81,875.48 for 2019 educational taxes per 24 VSA §1535 Subsection 4. The motion was seconded.

Jenepher Burnell confirmed that what Ms. LaPorta stated was accurate and that they should be exempt for the education portion.

Ian Goodnow moved to call the question which was seconded and unanimously approved.

The motion to abate passed unanimously.

**ABT 20-05, Dayle Doiron**, 156 Belmont Ave., Dwelling/Garage & .21 Acres.

Jane Buckingham recused herself from this hearing.

Dayle Doiron was present to give testimony. Ms. Doiron explained that she mailed her 4<sup>th</sup> quarter taxes in time for it to arrive by the deadline, and was surprised by the letter she received from the Treasurer's office indicating that she owed interest and penalties due to her payment being late. She is requesting an abatement for the interest and penalties in the amount of \$108.92.

Bob Oeser moved to abate in the amount of \$108.92 per 24 VSA §1535 Subsection 4. The motion was seconded.

Ms. Doiron explained that she mailed the payment out on May 12 or 13 from her home mailbox, and that she was not leaving her home due to the pandemic.

After a brief discussion, Dick Cooke moved to call the questions. This was seconded and unanimously approved. In a vote of 10 to 5 with 2 abstentions, the motion failed.

**ABT 20-01, AH&E Properties**, 990/992 Western Avenue, Dwelling 3 unit/land. Nobody was present to give testimony. The Board reviewed the application. Tom Franks moved to abate in the amount of \$1,478.00 per 24 VSA §1535 Subsection 5.

After a brief discussion, the Board agreed that this is more appropriate for a grievance with the Listers, and does not fit any of the criteria for granting an abatement. The motion failed unanimously.

**ABT 20-04, AviChai, LLC – Yitchok Raskin**, 1037 Western Ave., Building & .59 Acres. Yitchok Raskin was present to give testimony. Nobody was present to give testimony. The Board reviewed the application. Tom Franks moved to abate in the amount of \$252.64 for interest and penalties per 24 VSA §1535 Subsection 4.

It was pointed out that they submitted their utility payments on time, and they were also late in their February payment of taxes. Their application indicated that their late payment was their own error, due to being short staffed during the pandemic.

After a brief discussion, the Board unanimously voted the motion down, denying the request for abatement.

**ABT 20-06 & ABT 20-07, Town of Brattleboro - Precraft**, 57 Covey Rd., **White Rose Pet Memorial Services**, 884 South St.

Andre Jaeger explained that both of these went out of business and the taxes are uncollectable. Andre moved to abate 20-06 and 20-07 in the amount of \$248.08 for Whiterose 2019 taxes, and \$76.92 for Precraft 2018 taxes, totaling \$325.00, per 24 VSA §1535 Subsection 2.

At this point Tom Franks left the meeting.

After a brief discussion regarding the town's methods for attempting to collect taxes in situations like these, the Board unanimously passed the motion to grant abatement for both cases.

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 8:19 P.M.

Attest:

Town Clerk and Clerk, Board of Abatement