

BOARD OF ABATEMENT MEETING MINUTES
WEDNESDAY, FEBRUARY 23, 2011
RANDOLPH TOWN HALL
CONFERENCE ROOM B

Board Members Present: Ruth Lutz, Barbara Angell, William Brigham, Ellen Baker, Richard Burstein, Pamela Stafford, Dennis Brown, Donald Sweetser, Jack Cowdrey, Joyce Mazzucco and Larry Richburg

Others Present: Patrick French

The meeting was called to order at 6:29 p.m. by Chair Richard Burstein when a quorum was present. The first item of business was to hear the abatement request of Eric Sturm and Melissa Marcello, property located at 1326 Hebard Hill Road, parcel #105032.000. Mr. Sturm's and Ms. Marcello's abatement request letter, dated January 11, 2011, was labeled as "Exhibit 1". Town Assessor Patrick French had sent a letter via email to Mr. Sturm and Ms. Marcello, dated January 26, 2011, regarding the Homestead Declaration process. This letter was labeled as "Exhibit 2".

A discussion followed, with the following individuals participating in the discussion: Pamela Stafford, Patrick French, Joyce Mazzucco, Ruth Lutz and Richard Burstein. There was a question as to which statute this abatement request is being made under. Based on the information in Mr. Sturm's and Ms. Marcello's letter, the request is being made under 24 V.S.A. § 1535 (4), "taxes in which there is a manifest error or a mistake of the listers". There was a discussion about when the property was purchased and the deadline dates for filing various Vermont income tax forms as outlined in the 2009 Vermont Income Tax booklet. The Homestead Declaration form is used to determine if the education taxes on a property will be billed as a homestead or non-residential. The education tax is a state tax, not a local tax. Towns act as the agent collecting the education taxes for the state. Mr. French told the board that if Mr. Sturm and Ms. Marcello had filed the Homestead Declaration form, the difference in taxes would be approximately \$127.00.

Pam Stafford made a motion to deny the abatement request being made under 24 V.S.A. § 1535 (4) because it is not the duty of the listers to notify a taxpayer of his/her failure to timely file a Homestead Declaration. Don Sweetser seconded the motion. A vote was taken and the result was 10-0-1 (Richard Burstein abstaining). The motion carried and the abatement request was denied. Town Clerk Joyce Mazzucco will send a written decision to Mr. Sturm and Ms. Marcello.

There was no further business to consider. Dennis Brown made a motion to adjourn the meeting. Jack Cowdrey seconded the motion. A voice vote was taken and the motion carried by majority vote. The meeting adjourned at 6:45 p.m.

Attest: _____, Town Clerk
Joyce L. Mazzucco