

**BOARD OF ABATEMENT MEETING MINUTES  
TUESDAY, MAY 25, 2010  
RANDOLPH TOWN HALL  
CONFERENCE ROOM B**

**Board Members Present:** Joyce Mazzucco, Richard Burstein, Barbara Angell, John Jackson, Polly Frankenburg, Stephen Webster, Don Sweetser, Elaine Soule, Ruth Lutz, Jack Cowdrey and Bill Brigham

**Others Present:** Stuart and Patricia Silloway, Cindy Pechon, Harold Kearsley, Claudia Sherwin, and Patrick French

The meeting was called to order at 6:01 p.m. by Chair Richard Burstein. The first item of business was to hear the abatement request of Stuart and Patsy Silloway, property located at 711 Vermont Route 14 South, Parcel I.D. #112040.060, property formerly owned by Richard and Heidi Stone. Because Mr. Burstein was the attorney representing the Silloways, he recused himself from taking action on this abatement request. He said he would answer questions and provide information about this request. Stephen Webster also recused himself because of his ties to Randolph National Bank, as the Silloways purchased the property from the bank.

Because Mr. Burstein recused himself, a chair pro temp was needed. Jack Cowdrey nominated Joyce Mazzucco to act as chair pro temp. Elaine Soule seconded the nomination. There were no further nominations. A voice vote was taken and Joyce Mazzucco was elected chair pro temp by majority vote.

Ms. Mazzucco noted that Mr. and Mrs. Silloway were present at the meeting and asked if they would like to provide additional information about their abatement request. The Silloways purchased the mobile home and land from the Randolph National Bank in October, 2009. They paid the back taxes (FY 2008 and FY 2009) and the current FY 2010 property taxes. They stated that the mobile home has been uninhabitable since 2007. There was extensive mold and mildew damage. The last inspection of the mobile home was done 8/16/2006 and the property was valued at \$54,500.00. The Silloways are contesting the value of the mobile home and are seeking an abatement of the taxes on the mobile home.

A discussion followed with the following individuals participating: Richard Burstein, Barbara Angell, Stephen Webster, Stuart Silloway, Patricia Silloway, Joyce Mazzucco, John Jackson, Elaine Soule, Jack Cowdrey and Patrick French. Randolph National Bank held the note on the property, and the Silloways had co-signed the note with Richard Stone. The bank was foreclosing on the property, and the property was also subject to tax sale for back taxes, and the only way for the Silloways to protect their interest in the property was to buy out the Randolph National Bank. When the Silloways were at the closing, someone was at the mobile home removing the roof and skirting on the mobile home. The Orange County Sheriff was notified, but nothing could be done. The insurance the Randolph National Bank had on the property did not cover the damage done. Mr. French indicated that the land and site improvements are valued at \$44,000. If the board was going to abate the FY 2010 taxes on the mobile home it would be

\$200.44. There was a question as to whether an abatement of taxes should cover all three tax years or only the tax year when the Silloways actually owned the property.

Ruth Lutz made a motion to abate \$200.00 in taxes from the FY 2010 property taxes. Elaine Soule seconded the motion. There was no further discussion. A voice vote was taken and the motion carried by majority vote with two abstentions (Richard Burstein and Stephen Webster). The Silloways' FY 2010 property taxes on parcel #112040.060 will be reduced by \$200.00.

The next abatement request was from Bethel Mills, Parcel I.D. #121019.000, property located at 839 Vermont Route 12 South. Mr. Burstein resumed his position as chair of the board. Claudia Sherwin, Controller at Bethel Mills, was present at the meeting and explained the circumstances that led to this abatement request. Bethel Mills was requesting a waiver on the penalty charge. Ms. Sherwin explained there was a change in staff at Bethel Mills and a bookkeeping error occurred. A discussion followed with the following individuals participating in the discussion: Stephen Webster, Elaine Soule, Richard Burstein and Claudia Sherwin. Mr. Webster said that when he was in the legislature he tried to get legislation passed which would allow for a grace period before the 8% penalty was charged, but was unsuccessful.

Stephen Webster made a motion to deny the abatement request of Bethel Mills. John Jackson and Elaine Soule both seconded the motion. Mr. Webster explained that the penalty charge in many towns is the fee paid to the delinquent tax collector to cover his/her salary and other costs related to collecting the delinquent taxes. Statute allows this board, under certain circumstances, to abate taxes, interest and penalty proportionately, but not just penalty and interest. There was no further discussion. Mr. Burstein reminded everyone that a vote in favor was a vote to deny the abatement request. A voice vote was taken and the motion carried by majority vote, with one abstention (Mr. Burstein). The abatement request of Bethel Mills was denied.

The next abatement request was from Alexander Metcalf, on behalf of the Estate of Stephen Metcalf, Parcel I.D. #207026.000. Because Cindy Pechon and Harold Kearsley were present at the meeting, the Metcalf abatement request was set aside temporarily to hear Ms. Pechon's and Mr. Kearsley's abatement request, Parcel I.D. #116026.020, property located at 2309 South Randolph Road. They are seeking a waiver on the penalty and interest charges. Ms. Pechon explained she was new to the area and was not familiar with Town's payment schedule for taxes. She told the board that if a reminder notice had been sent, then the taxes would have been paid on time. A discussion followed with the following individuals participating: Cindy Pechon, Barbara Angell, Elaine Soule, Harold Kearsley, Stephen Webster and Richard Burstein. Ms. Pechon and Mr. Kearsley both expressed their displeasure in not being told that the penalty charge and interest charges cannot be waived. This process was a waste of their time and the board's time.

Stephen Webster made a motion to deny the abatement request of Ms. Pechon and Mr. Kearsley. The motion was seconded by Barbara Angell and John Jackson. Mr. Burstein reminded the board members that a vote in favor was a vote to deny the abatement request. There was no further discussion. A voice vote was taken and the motion carried by majority

vote, with one abstention (Mr. Burstein). The abatement request of Ms. Pechon and Mr. Kearsley was denied.

The board returned to the abatement request from Alexander Metcalf, on behalf of the Estate of Stephen Metcalf, Parcel I.D. #207026.000, property located at 43 Central Street. Mr. Metcalf's request was similar to Bethel Mills and Ms. Pechon and Mr. Kearsley, where he was requesting an abatement of the interest and penalty charges. A discussion followed with the following individuals participating: John Jackson, Jack Cowdrey and Barbara Angell. Barbara Angell made a motion to deny Mr. Metcalf's abatement request. The motion was seconded by John Jackson. Mr. Burstein reminded the board members that a vote in favor was a vote to deny the abatement request. There was no further discussion. A voice vote was taken and the motion carried by majority vote, with one abstention (Mr. Burstein). Mr. Metcalf's request to abate the interest and penalty charges was denied.

The next abatement request was from Ajay Gupta, on behalf of Dirt Angels, Inc., Parcel I.D. #016054.002, property located on Vermont Route 66. Mr. Gupta was seeking an abatement of the \$181.65 penalty charges. Mr. Gupta provided copies of paid receipts showing he had mailed the payment on March 29, 2010. Joyce Mazzucco, Town Clerk and Treasurer, told the board that payment was never received in her office. A discussion followed with the following individuals participating in the discussion: Stephen Webster, Joyce Mazzucco, Elaine Soule, Barbara Angell and Patrick French. Someone asked where the property is located and Mr. French said it was land formerly owned by Alice LaFrance. Jack Cowdrey made a motion to deny the abatement request of Mr. Gupta. Elaine Soule seconded the motion. There was no further discussion. Mr. Burstein reminded the board members that a vote in favor was a vote to deny the abatement request. A voice vote was taken and the motion carried by majority vote, with one abstention (Mr. Burstein). Mr. Gupta's request to abate the penalty charge was denied.

There was no further business to consider. Elaine Soule 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 7:10 p.m.

Attest: \_\_\_\_\_, Town Clerk  
Joyce L. Mazzucco