

**BOARD OF ABATEMENT MEETING MINUTES
RANDOLPH TOWN HALL
CONFERENCE ROOM B
JUNE 11, 2015**

Present: Justices of the Peace: Ruth Lutz, Richard Burstein, Michael Ross, George Phillips, Jessamyn West, Pam Stafford, Dennis Brown and Jack Cowdrey
Selectboard: Trini Brassard, Tom Schersten, and Larry Richburg
Town Clerk & Treasurer: Joyce Mazzucco
Others: Patrick French

The meeting was called to order at 5:47 p.m. by Board Chair Richard Burstein when a quorum of the Board was present. The first order of business was to approve the agenda for the meeting. Dennis Brown made a motion to approve the agenda. Jessamyn West seconded the motion. A voice vote was taken and the motion carried by majority vote. The agenda for the meeting was approved.

The next order of business was to consider the tax abatement request from Heather Jarvis, property located at 11 Central Street, Parcel #207007-000, SPAN #507-159-13335. Ms. Jarvis requested to have her abatement hearing considered via telephone. She is seeking an abatement of the taxes and fees already assessed as well as future taxes. The appeal is being made under 24 V.S.A. §1535(a)(2), an abatement of "...taxes of persons who have removed from the state." Town Clerk Joyce Mazzucco made the phone call to Ms. Jarvis and put her on speakerphone. Ms. Mazzucco administered the following oath to Ms. Jarvis: "Do you solemnly swear (or affirm) that the evidence you shall give relative to the cause now under consideration shall be the whole truth and nothing but the truth so help you God (or under the pains and penalties of perjury)?" Mr. Burstein asked that the abatement request letter and supporting information be labeled as Exhibit #1.

Mr. Burstein asked Ms. Jarvis if there was any additional information she wanted to present to the Board. She did not but said she would answer any questions the Board might have. A discussion followed, with the following individuals participating: Richard Burstein, Heather Jarvis, Ruth Lutz, Jessamyn West, Joyce Mazzucco, Pam Stafford, and George Phillips. Ms. Jarvis has moved to Wyoming and is currently employed there. She is trying to keep up with the expenses of maintaining two households, and this strained her finances. She does have a mortgage on the 11 Central Street property and her mortgage payments are current. Her original abatement request to the Board was for the full amount of taxes and penalty and interest charges, but she modified it to just the second installment of taxes plus penalty and interest charges. Mr. Burstein informed Ms. Jarvis and the Board about some research he had done into the historical intent of the 24 V.S.A. § 1535(a)(2). In the 1800's this statute was used to clear the delinquent taxes of people who left the state to move west and there was no way to determine where the delinquent taxpayer went, or, in some cases, where the assets may have gone (i.e., livestock/cattle/animals). Dennis Brown made a motion to deny the abatement request. Michael Ross seconded the motion. There was no further discussion. Mr. Burstein took a voice vote and the motion to deny carried by majority vote (11-0-1) (Mr. Burstein abstained). After the vote Ms. Jarvis asked if she could modify her request to just the penalty and interest charges and the small remaining balance on her account (\$5.65). The Board told Ms. Jarvis the decision was made. A written decision will be sent Ms. Jarvis.

There was no further business to consider. Dennis Brown made a motion to adjourn the meeting. Michael Ross seconded the motion. A voice vote was taken and the motion carried by majority vote. The meeting adjourned at 6:05 p.m.

Attest: _____
Joyce L. Mazzucco, Town Clerk