

**BOARD OF ABATEMENT MEETING**  
**MARCH 29, 2016**  
**RANDOLPH TOWN HALL**  
**CONFERENCE ROOM B**  
**6:30P.M.**

**Present: Justices of the Peace:** Martha Lawrence, Richard Burstein, Michael Ross, Ruth Lutz, George Phillips, Jessamyn West and Janice Russell

**Selectboard:** Michael Hildenbrand

**Board of Listers:** Ed Luce, Lisa Preston and Patrick French

**Town Clerk & Treasurer:** Joyce Mazzucco

**Others:** Molly and James DiStefano

The Board of Abatement meeting was called to order by Board Chair Richard Burstein at 6:30 p.m. A quorum of the Board was present. The first order of business was to approve the meeting agenda. Michael Ross made a motion to approve the agenda as presented. Jessamyn West seconded the motion. A voice vote was taken and the motion carried by majority vote. The agenda was approved.

The next order of business was to consider the tax abatement request from James and Molly DiStefano, property located at 1924 Tatro Hill Road, Parcel #120024-000, SPAN #507-159-13199. The house and garage were destroyed by fire on December 21, 2015. Mr. and Mrs. DiStefano are requesting an abatement of taxes under 24 V.S.A. 1535(a)(5) ... "Taxes upon real or personal property lost or destroyed during the tax year." Mr. Burstein had the original appeal request entered into evidence and labeled as "Exhibit #1". Before proceeding further Mr. Burstein asked for anyone intending to provide evidence to be sworn in. The following oath was administered to Patrick French, James and Molly DiStefano: "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?" The following items were also entered into evidence and labeled as follows:

- Exhibit #2: A copy of the DiStefano FY 2016 property tax bill
- Exhibit #3: Adjusted Itemized Property Cost Sheet from the Listers
- Exhibit #4: A copy of an email from Patrick French, Lister and Town Assessor, to Joyce Mazzucco, Town Clerk & Treasurer with a suggested amount to be abated.

A discussion followed, with the following individuals participating: Molly DiStefano, Patrick French, Richard Burstein, and Joyce Mazzucco. Discussed were the changes made to the value of the property, and how the abatement amount was calculated. The house and garage were destroyed by the December 2015 fire and the remnants have been removed. The value for the house and garage were removed from the itemized cost sheet. The remaining value for the property is \$135,100 (on the land, the three sheds and site improvements). Mr. French calculated the number of days from the date of the fire to the end of the tax fiscal year to be 193 days. The loss in value was \$122,400. The calculated per diem tax rate was \$6.90. Based on this

information, Mr. French suggested an abatement of \$1,331.70 for the FY 2016 tax year. There was no further discussion. Mr. Burstein closed the evidence and asked for a motion. Michael Ross made a motion to abate \$1,331.70 as recommended by the Listers. Jessamyn West seconded the motion. There was no discussion on the motion. A voice vote was taken and the motion carried by majority vote (11-0-1) (Abstention-Burstein). A written decision will be sent to the DiStefanos within 14 days.

There was no further business to consider. Janice Russell made a motion to adjourn the meeting. Jessamyn West seconded the motion. There was no discussion. A voice vote was taken and the motion carried by majority vote. The meeting adjourned at 6:43 p.m.

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