

**BOARD OF ABATEMENT MEETING MINUTES**  
**APRIL 26, 2012**  
**RANDOLPH TOWN HALL**  
**CONFERENCE ROOM B**

**Present: Justices of the Peace:** Ruth Lutz, John Jackson, Barbara Angell, Ellen Baker, Sheila Jacobs, Richard Burstein, Pam Stafford, and Pat Meyer  
**Selectboard:** Stephen Webster and Larry Richburg (arrived at 6:40 p.m.)  
**Board of Listers:** Donald Sweetser, Mimi Burstein and Polly Frankenburg  
**Town Clerk & Treasurer:** Joyce Mazzucco  
**Others:** Patrick French, Town Assessor; Brian Hartigan; Todd and Linda Wheelock

The meeting was called to order at 6:30 p.m. by the board chair Richard Burstein. The first order of business was the continuation of the hearing on the abatement request of Jesse (Sam) Sammis on behalf of MGolf, LLC, parcels number 243024.000 and 243024.010, first heard on February 29, 2012. The property, an 18-hole golf course, sustained damaged during Tropical Storm Irene. Mr. Sammis was unable to attend this meeting, but sent Brian Hartigan to act as his representative. The following oath was administered by Town Clerk Joyce Mazzucco to Brian Hartigan, representing Mr. Sammis, and Patrick French, Town Assessor: “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 board had agreed at the February 29, 2012 meeting that the request for an abatement of taxes will be considered only for the current tax year, the tax year when the damage occurred. The Listers may adjust the value for the Grand List as of April 1 for the next tax year.

The following items were entered into evidence and labeled:

- Exhibit 1: Email & Letter from Jesse (Sam) Sammis, dated January 30, 2012, requesting 100% abatement of taxes for 2012 and 2013, and spreadsheet with estimated cost of repairs
- Exhibit 2: Email dated February 28, 2012 with pictures of the property damage
- Exhibit 3: Email dated February 27, 2012
- Exhibit 4: Email dated February 27, 2012 with “Profit & Loss” sheets
- Exhibit 5: Email dated February 27, 2012 with copies of property tax bills
- Exhibit 6: Email dated February 28, 2012
- Exhibit 7: Email dated April 24, 2012
- Exhibit 8: Spreadsheet with estimated cost of repairs and Listers’ estimated loss of value and estimated potential abatement amount

A discussion followed, with the following individuals participating in the discussion: Richard Burstein, Brian Hartigan, Pam Stafford, Stephen Webster, Mimi Burstein, Pat Meyer, Sheila Jacobs, Ellen Baker, Ruth Lutz, Joyce Mazzucco, Barbara Angell, and Patrick French. The property was not insured, but Mr. Sammis is currently trying to obtain flood insurance. The golf course is still being advertised as an 18-hole course, but people are playing 4 holes twice. The flood washed away the majority of holes 10 and 18. Holes 5-6-7 were under water and,

when the water receded and dried up, were covered with a thick layer of silt. The silt has been removed and holes 5-6-7 have been replanted with grass. It is estimated that holes 5-6-7 will be ready for play by mid-July. There were questions about the club membership, whether the membership fees were the same or more, and questions about what the normal season is for the golf course (open from the beginning of May until the end of October).

Mr. French, Town Assessor, and Mr. Sweetser, Lister, made a site visit to the property last week. The Listers used information provided by Mr. Sammis (Exhibit 1) to estimate the loss in value due to flood damage (see Exhibit 8). The total estimated loss in value is \$214,700, with \$76,000 in loss being in the Town and \$138,700 in loss in the Police District. Based on this information, Mr. French calculated what the possible abatement might be using the same formula used for previous Irene related abatement requests. The possible abatement amount would be \$1,263.71 for the parcel with the loss in value of \$76,000, and \$2,670.44 for the parcel with the loss in value of \$138,700.

Mr. Webster made a motion to accept the proposed tax abatement amounts of \$1,263.71 on the parcel in the Town and \$2,670.44 on the parcel in the Police District. Pam Stafford seconded the motion. There was a discussion, with John Jackson and Richard Burstein participating. There was no further discussion. A voice vote was taken and the motion carried by majority vote, with one "Nay" vote and one abstention (Richard Burstein). Town Clerk Joyce Mazzucco will send a written decision to Mr. Sammis.

The next order of business was to consider the tax abatement request of Todd and Linda Wheelock, property located at 22 Weston Street, parcel #255014.000. The Wheelocks are making the abatement request under 24 V.S.A. § 1535(a)(5), "taxes upon real or personal property lost or destroyed during the tax year" and 24 V.S.A. § 1535(a)(3), "taxes of persons who are unable to pay their taxes, interest and collection fees". Town Clerk Joyce Mazzucco administered the following oath to Mr. and Mrs. Wheelock: "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?"

There was a discussion, with the following individuals participating in the discussion: Richard Burstein, Linda Wheelock, Todd Wheelock, Pat Meyer, Stephen Webster, Joyce Mazzucco, Pam Stafford, Ruth Lutz, and John Jackson. The Wheelocks' property sustained damage due to a fire in May of 2009. The fire damaged the shed that was attached to the house and also damaged a wall in the laundry room. The Wheelocks did receive an insurance payment of \$10,000.00, but the payment was not enough to cover the cost for removing the fire debris and repairing the structure. The shed is no longer there. Mr. Wheelock estimated he spent about \$5,000 for materials to repair the damage to the house.

At different points in time during 2009, 2010 and 2011 the Wheelocks took on the additional burden of financially supporting one of their daughters, her boyfriend and the daughter's children (the Wheelocks' grandchildren) while they lived with the Wheelocks. The daughter and boyfriend did not contribute any financial support while living there. In August, 2011, Mr. and Mrs. Wheelock took in their grandchildren under a safety plan the parents had made with DCF, and they were awarded custody of the grandchildren in October, 2011. In

November, 2011 they began to receive Reach Up benefits of \$526 per month. Additionally, the Wheelocks incur day care expenses of \$1,300 per month to care for the grandchildren while Mr. and Mrs. Wheelock work during the day. The grandchildren's parents do not work and have not contributed financially to the care of the grandchildren.

Mr. French pulled the Lister's Card on the Wheelock property. The shed had a value of \$3,745. Since the fire occurred in May, 2009, the loss in value for the shed would affect the FY 2010, FY 2011 and FY 2012 property tax bills. Mr. French calculated what the tax amount on the shed was for FY 2010 (\$79.39), FY 2011 (\$83.25) and FY 2012 (\$82.39).

Discussion continued about the child care costs, what the Wheelocks receive in financial support from the State, about claiming the grandchildren on the income tax return, about the status of their mortgage and about other financial resources the Wheelocks have. Participating in the discussion were the following individuals: Mimi Burstein, Ruth Lutz, Pat Meyer, Stephen Webster, Linda Wheelock, Todd Wheelock, Richard Burstein and Larry Richburg. The Wheelocks did claim the grandchildren as dependents on their income tax return, but were notified by the IRS that someone else had already claimed the children as dependents. Their federal return is on hold until the issue of who can claim the children as dependents is resolved. The Wheelocks are current with their mortgage payment and would like to be able to escrow the property taxes with the mortgage payment. Mr. Webster indicated the board must first deal with the fire loss before addressing the question of hardship.

John Jackson made a motion to abate the property taxes on the shed that was destroyed by fire, which had a value of \$3,745, and to abate the prorated interest and penalty charges for FY 2010, FY 2011 and FY 2012. Ruth Lutz and Pat Meyer both seconded the motion. A voice vote was taken and the motion carried by majority vote, with two (2) abstentions (Richard Burstein and Pam Stafford). Joyce Mazzucco will calculate the prorated penalty and interest charges to be abated and notify Mr. and Mrs. Wheelock.

Discussion continued regarding the hardship situation. The following individuals participated in the discussion: Richard Burstein, Barbara Angell, and Linda Wheelock. The Wheelocks will need to provide more information to document the hardship claim. John Jackson made a motion to continue the hearing to a later date and ask that the Wheelocks provide the board with copies of their income tax returns for the last three (3) years, and to provide documentation from the State regarding the grandchildren and the financial support the State is providing. Ruth Lutz seconded the motion. A voice vote was taken and the motion carried by majority vote. The follow-up hearing will be held on Monday, May 14, 2012 at 6:30 p.m. in Conference Room B.

There was no further business to consider. Larry Richburg made a motion to adjourn the meeting. Don Sweetser seconded the motion. A voice vote was taken and the motion carried by majority vote. The meeting adjourned at 7:56 p.m.

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