

BOARD OF ABATEMENT MEETING MINUTES
RANDOLPH TOWN HALL
CONFERENCE ROOM B
MAY 5, 2015
5:30 P.M.

Present: Justices of the Peace: Ruth Lutz, Richard Burstein, Michael Ross, George Phillips, Janice Russell, Martha Lawrence, Pam Stafford, James Sault, and Jack Cowdrey
Selectboard: Trini Brassard and Larry Richburg (arrived at 5:55 p.m.)
Town Clerk & Treasurer: Joyce Mazzucco
Others: Carl Tilton, Brenda Washburn, Andrew Delaney, Karen Delaney and Patrick French, Town Assessor

The meeting was called to order at 5:40 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. Jim Sault made a motion to approve the agenda. Mike Ross seconded the motion. A voice vote was taken and the motion carried by majority vote. The agenda for the meeting was approved.

Mr. Burstein informed the Board that this meeting was originally scheduled as the continuation of the recessed meeting to address the abatement request from Polly Hunt for her parents Gordon and Evelyn Graham. Ms. Hunt received an unexpected refund and was able to pay the property taxes and the case is settled.

The next order of business was to consider the abatement request from Carl Tilton on behalf of the Otis Tilton estate, property located at 209 Tilton Road, Parcel #246012.000. The following oath was administered to Carl Tilton: "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 labeled and entered into evidence: Exhibit 1, the original abatement request letter, and Exhibit 2, a copy of the property tax bill. Mr. Burstein asked Mr. Tilton to present his case to the Board. Mr. Tilton told the board that his father passed away in December of 2013 and did not have much income. The estate has been established but there are no funds to pay the property taxes. The family has listed the property with a realtor for sale. The family is trying to pay the insurance, fuel and electricity bills but do not have the money to pay the property taxes. Once the property sells there will be funds to pay the property taxes. The property is an old farm which has not been maintained, and the family is trying to clean up the property in preparation for sale. Mr. Tilton was seeking an abatement of penalty and interest charges. A discussion followed, with the following individuals participating: Trini Brassard, Richard Burstein, Joyce Mazzucco, Jim Sault, Mike Ross, Carl Tilton, Larry Richburg, Martha Lawrence, Pam Stafford, George Phillips, and Janice Russell. Mr. Tilton was asked if he had contacted the Delinquent Tax Collector about his situation and if he had tried to make some sort of payment agreement. Mr. Tilton has not contacted the Delinquent Tax Collector yet. If the Board were to abate the current penalty and interest charges, the property would still accrue interest charges on any unpaid delinquent taxes. When asked if there was any items that could be sold to raise money to pay the property taxes, Mr. Tilton told the Board that most of the items were junk and not worth much. The Board was in agreement that Mr. Tilton should first contact the Delinquent Tax Collector to see if some sort of arrangement or agreement could be made to hold off any tax sale action until after the property is sold. If some agreement could be made so

that the payment of taxes would occur after the sale of the property, Mr. Tilton could then submit another abatement request to this Board to abate penalty and interest charges. Mr. Tilton voluntarily withdrew his abatement request.

The next order of business was to consider the tax abatement request from Andrew Delaney on behalf of his late father, Terrence Delaney, who passed away last fall, property located at 97 Vermont Route 14 South, parcel #113024-000, property located at 9 Greenhouse Avenue, parcel #218009-000, and property located at 12 Mountain Avenue, parcel #233010-000. Andrew Delaney and Karen Delaney were present at the meeting. The abatement request letter was labeled as Exhibit #1, a copy of the tax bill for 97 Vermont Route 14 South was labeled as Exhibit #2, and a copy of the tax bill for 9 Greenhouse Avenue was labeled as Exhibit #3. The 12 Mountain Avenue property taxes are paid in full and will not be considered for abatement. Janice Russell recused herself from action on this abatement request because she has a professional and personal relationship with Mr. Delaney. Andrew Delaney took the following oath: "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. Delaney told the Board that he is seeking an abatement of the interest and penalty charges. The paperwork to establish the estate for his father was filed in April. He has not yet received the licenses that will allow him to access funds to pay the property taxes. The interest and penalty charges for the 97 Vermont route 14 South property and the 9 Greenhouse Avenue property total to about \$900. Karen Delaney took the following oath: "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)?" A discussion followed with the following individuals participating in the discussion: Andrew Delaney, Richard Burstein, Trini Brassard, George Phillips, Joyce Mazzucco, Karen Delaney and Jim Sault. Mr. Delaney was asked if he had contacted the Delinquent Tax Collector. He said he had not yet contacted the Delinquent Tax Collector to make any payment arrangements. If the Board were to abate the current penalty and interest charges, the properties would still accrue interest charges on any unpaid delinquent taxes. The Board was in agreement that Mr. Delaney should first contact the Delinquent Tax Collector to make an agreement of some kind to delay any tax sale proceedings. Mr. Delaney voluntarily withdrew his abatement request.

The next order of business was to consider the abatement request from Jean and Edward Kerle, property located at 45 Water Street in Randolph Center, parcel #117022-000. Mr. and Mrs. Kerle were not present at the meeting. The abatement request letter was labeled as Exhibit #1 and a copy of the tax bill was labeled as Exhibit #2. Mr. and Mrs. Kerle are seeking an abatement of the penalty charge. Mr. Kerle had surgery on March 16th and Mrs. Kerle was concentrating on caring for her husband and had forgotten that the property tax payment was due. She did mail the payment on March 30th, but the payment was not received by the Town until after the tax due date of March 31st. Mr. Burstein opened the floor for discussion of this abatement request. Participating in the discussion were the following individuals: Pam Stafford, Ruth Lutz, Jim Sault, Richard Burstein, Joyce Mazzucco, Trini Brassard and Larry Richburg. There was no further discussion. Pam Stafford made a motion to deny the request to abate the penalty charge. Jim Sault seconded the motion. A voice vote was taken and the motion carried by majority vote (9 Yes, 2 No and 1 Abstention-Richard Burstein). A written decision will be sent to the taxpayers.

The next order of business was to consider the abatement request from the Board of Listers for property owned by Joshua Mather and Skye Erskine, located at 717 Fish Hill Road, parcel #108041-030. The abatement request letter was labeled as Exhibit #1 and a copy of the property tax bill was labeled as Exhibit #2. The following oath was administered to Patrick French, Town Assessor, who was representing the Board of Listers at this hearing: “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 Mr. French to present his case. Mr. French explained to the Board that Town Clerk Joyce Mazzucco discovered an error in the property tax billing for the Mather/Erskine property. The property was incorrectly coded to be in the Police District, and the taxpayers were billed and paid taxes for the Police District. This was a “manifest error” (24 V.S.A. 1535(a)(4)) and the Board of Listers recommend the Board of Abatement abate \$250.04 in taxes. A discussion followed, with the following individuals participating: Pam Stafford, Joyce Mazzucco and Richard Burstein. There was no further discussion. Martha Lawrence made a motion to abate \$250.04 in taxes and have the credit applied to the FY 2016 property taxes for the same property. Mike Ross seconded the motion. A voice vote was taken and the motion carried by majority vote, with one abstention (Richard Burstein). A written decision will be sent to the taxpayers.

The next order of business was to consider the abatement request from Melvin Adams, Town Manager and Delinquent Tax Collector, on behalf of the Town of Randolph for property owned by James and Debra Berry, located at 52 Mason Road, parcel #212030-000. The abatement request letter was labeled as Exhibit #1 and the notice from the U.S. Bankruptcy Court was labeled as Exhibit #2. Pam Stafford recused herself as she was involved with some of the legal consultation regarding this property. Joyce Mazzucco gave some historical background on the bankruptcy filing by the Berrys and the subsequent discharge of the bankruptcy. A discussion followed, with the following individuals participating in the discussion: Joyce Mazzucco, Richard Burstein, George Phillips, Jim Sault and Ruth Lutz. There was no further discussion. Jim Sault made a motion the abate \$4,000.47 in taxes, penalty and interest. Janice Russell seconded the motion. A voice vote was taken and the motion carried by majority vote, with two abstentions (Pam Stafford and Richard Burstein). A written decision will be sent to the taxpayers.

The next order of business was to review an abatement hearing request form Town Clerk Joyce Mazzucco had presented to the Board. She was seeking Board approval of the form for future use. Ms. Mazzucco explained that this was a sample form that had been presented at a workshop put on by the Vermont League of Cities and Towns. She thought it might be helpful for taxpayers to use and to clarify information to the Board. A discussion followed about the form and the format. Suggestions were made for improving or streamlining the form. Richard Burstein made a motion to accept the Abatement Hearing Request form for future use. Martha Lawrence seconded the motion. A voice vote was taken and the motion carried by majority vote.

There was no further business to consider. A motion was made and seconded to adjourn the meeting. A voice vote was taken and the motion carried by majority vote. The meeting adjourned at 6:49 p.m.

Attest: _____
Joyce L. Mazzucco, Town Clerk