

**BOARD OF ABATEMENT MEETING MINUTES**  
**MAY 19, 2014**  
**RANDOLPH TOWN HALL**  
**CONFERENCE ROOM B**  
**7:00 P.M.**

**Present: Justices of the Peace:** James Sault, Ruth Lutz, Jack Cowdrey, Martha Lawrence, Richard Burstein, Pam Stafford, Jessamyn West, and Barbara Angell  
**Selectboard:** Tom Schersten and Larry Richburg  
**Board of Listers:** Donald Sweetser and Mimi Burstein  
**Town Clerk & Treasurer:** Joyce Mazzucco  
**Others:** Patrick French, Town Assessor

The Board of Abatement meeting was called to order at 7:04 p.m. by Board Chair Richard Burstein. The first order of business was to consider the tax abatement request of Heather Green, parcel #106013-010, property located at 932 Vermont Route 66. Joyce Mazzucco told the Board that Ms. Green was unable to attend the meeting but had sent some financial information as her evidence. Mr. Burstein entered the original abatement request letter into evidence and this was labeled as "Exhibit 1". The supplemental information and a copy of the tax bill were entered into evidence and labeled as follows: "Exhibit 2"-FY 2014 property tax bill, "Exhibit 3"-copy of Ms. Green's 2013 Turbo Tax Federal Income Tax Return, "Exhibit 4"-pay stub from Ayers Brook Goat Dairy, LLC, and "Exhibit 5"-assorted other bills showing her outstanding expenses. The abatement request is being made due to financial hardship under 24 V.S.A. § 1535(3) "...taxes of persons who are unable to pay their taxes, interest and collection fees..." Ms. Green is seeking an abatement of the taxes, interest and penalty charges on the second installment of the FY 2014 property taxes which total \$704.00.

A discussion followed on the information provided. In Ms. Green's request letter, she outlined her current circumstances, and how the sudden death of her father July 4, 2013 drastically affected her income and that she was unemployed until January 2014. In the meantime, expenses were piling up and she had no income to pay her bills. She received some financial assistance from the Green Mountain Gospel Chapel (they paid some of her electric bills) and borrowed money to pay one oil bill. Participating in the discussion were the following individuals: Joyce Mazzucco, Richard Burstein, Barbara Angell, Pam Stafford, Ruth Lutz, Jim Sault, Jessamyn West, Tom Schersten, Larry Richburg, Mimi Burstein, Don Sweetser, Jack Cowdrey and Martha Lawrence. The Board discussed the following: the amount of property taxes, interest and penalty charges due; if Ms. Green had made any payment arrangements with the Town; if the Town has a fund to cover abatements; if Ms. Green received any credit from the State for the education portion of the tax bill; the pay she received for caring for her father; and what the Board can abate. Larry Richburg made a motion to abate \$300.00. Jim Sault seconded the motion. Discussion followed about the motion. Tom Schersten made a motion to amend the abatement amount to \$352.00, half the amount of abatement Ms. Green was seeking. The amendment was seconded. There was no further discussion. Mr. Burstein called for a voice vote and the motion to abate \$352.00 in taxes, penalty and interest carried by majority vote, with one abstention (Richard Burstein). Town Clerk Joyce Mazzucco will send a written decision to Ms. Green.

There was no further business to consider. Jim Sault made a motion to adjourn the meeting. Jessamyn West seconded the motion. A voice vote was taken and the motion carried by majority vote. The meeting adjourned at 7:25 p.m.

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