

BOARD OF ABATEMENT MEETING MINUTES
MAY 24, 2011
RANDOLPH TOWN HALL, CONFERENCE ROOM B

Board Members Present:

Justices of the Peace: John Jackson, Pat Meyer, Jack Cowdrey, Richard Burstein, Barbara Angell, and Ruth Lutz

Selectboard: Frank Reed and Larry Richburg

Board of Listers: Donald Sweetser and Polly Frankenburg

Town Clerk & Treasurer: Joyce Mazzucco

Others: Patrick French, Town Assessor

The meeting was called to order at 7:14 p.m. by Richard Burstein, board chair, when a quorum of the board was present. The first order of business was to consider the abatement request of Joshua Collins, property located at 39 South Pleasant Street. The property was damaged on 11/28/2010 by fire. The following items were entered into evidence and labeled as follows:

Exhibit 1: Mr. Collins' abatement request letter dated 04/28/2011

Exhibit 2: Town Assessor Patrick French's suggested recommendation for abatement

Exhibit 3: Lister's assessment sheet for parcel #238027-000

A discussion followed about the abatement request. The following individuals participated in the discussion: Barbara Angell, Patrick French, Pat Meyer, Richard Burstein, Joyce Mazzucco, Jack Cowdrey, Don Sweetser, and Larry Richburg. The appeal is being made under 24 V.S.A. §1535(5) "taxes upon real or personal property lost or destroyed during the tax year". The dwelling and its attached buildings were destroyed by fire, except for the barn, on 11/28/2010. Mr. French's document, with his suggested recommendation for abatement (Exhibit 2), shows the house and attached structures (not including the barn) were valued at \$123,600.00. Half of the dwelling was taxed at the Homestead rate for education taxes and half was taxed at the Non-Residential rate for education taxes. The total number of days from the date of the fire until the end of the fiscal year is 215 days. Based on this information, Mr. French has suggested that \$1,629.35 plus a proportionate amount of penalty and interest charges be abated. Pat Meyer made a motion to abate \$1,629.35 in taxes, plus a proportionate amount in penalty and interest charges for the property at 39 South Pleasant Street. Don Sweetser seconded the motion. There was no further discussion. A voice vote was taken and the motion carried by majority vote, with one abstention. Town Clerk Joyce Mazzucco will notify Mr. Collins in writing with the Board's decision.

The next item of business was to consider the abatement request of Gary Champy, Town Manager and Delinquent Tax Collector for the Town of Randolph, to abate penalty and interest charges assessed on Parcel #238007-000, property owned by Telephone Operating Company of Vermont, LLC (FairPoint Communications). A discussion followed about this request, with the following individuals participating in the discussion: Richard Burstein, Pat Meyer, Barbara Angell, John Jackson, Joyce Mazzucco and Frank Reed. The company had filed Chapter 11 Bankruptcy on October 26, 2009 and owed the Town of Randolph delinquent property taxes on

the second installment of the FY 2010 tax year. On April 14, 2011, a check was received from FairPoint Communications, Inc. as part of the bankruptcy settlement, paying just the principal amount of taxes owed, which was \$5,703.52. Mr. Champy requested that the remaining penalty charges of \$456.28 and \$1,240.62 interest charges be abated. Jack Cowdrey made a motion to abate the \$456.28 in penalty charges and \$1,240.62 in interest charges on the Telephone Operating Company of Vermont, LLC property. Larry Richburg seconded the motion. There was no further discussion. A vote was taken and the motion carried by majority vote (7-3-1).

There was no further business to consider. Frank Reed made a motion to adjourn the meeting. The motion was seconded. A voice vote was taken and the motion carried by majority vote. The meeting adjourned at 7:40 p.m.

Attest: _____
Joyce L. Mazzucco, Town Clerk