

**BOARD OF ABATEMENT MEETING MINUTES**  
**JULY 18, 2012**  
**RANDOLPH TOWN HALL**  
**CONFERENCE ROOM B**

**Present: Justices of the Peace:** Pam Stafford, Ruth Lutz, William Brigham, Richard Burstein, John Jackson and Tom Harty

**Selectboard:** Stephen Webster and Larry Richburg

**Board of Listers:** Donald Sweetser, Mimi Burstein and Polly Frankenburg

**Town Clerk & Treasurer:** Joyce Mazzucco

**Others:** Wendy Kelly, Richard Forbes, Amy Ashworth and Patrick French

The Board of Abatement meeting was called to order at 6:59 p.m. by Stephen Webster, acting chair, when there was a quorum of the Board present. Due to a possible conflict of interest, Richard Burstein, board chair, stepped aside and Mr. Webster presided over this meeting. There were two abatement requests to consider. The first item on the agenda was the abatement request of Wendy Kelly, property located at 15 Dudley Street, parcel #209011-000.

Ms. Kelly was present at the meeting and Mr. Webster asked Ms. Kelly to present her evidence to support her request for an abatement under 24 V.S.A. §1535(3) “taxes of persons who are unable to pay their taxes, interest and collection fees”. Ms. Kelly stated that she has no income. Her doctor has told her she can’t work for at least a year. She has applied for disability and is hoping to receive disability payments soon. Her mortgage is being paid by state assistance. Her daughter, who was living with her and helping to pay some expenses, has moved out. Ms. Kelly now has a boarder living in the house who pays her \$200.00 per month. She had contacted a realtor about listing her home for sale and was told she would need to fix a number of items in order to make the property marketable. Because she has no money to make the repairs necessary to make her property marketable, Ms. Kelly has not listed her property. A discussion followed, with the following individuals participating: Stephen Webster, Joyce Mazzucco, Wendy Kelly, John Jackson, and Pam Stafford. Ms. Kelly told the board she had proposed to pay the Town \$100.00 per month on her delinquent property taxes and to pay the balance when she receives her disability payment. She told the Board the disability payment would be retroactive to the date she applied.

There were no further questions for Ms. Kelly and Mr. Webster closed the evidence for this hearing. Mr. Webster told Ms. Kelly the Board would deliberate on her request for an abatement of her delinquent property taxes and notify her of the Board’s decision.

The next item on the agenda was to hear the abatement request of Phyllis and Richard Forbes, property located at 41, 43 and 45 South Main Street, parcel #248025-000. Mr. Forbes and his attorney Amy Ashworth were present at the meeting. Mr. and Mrs. Forbes were making the abatement request under 24 V.S.A. 1535(3) “taxes of persons who are unable to pay their taxes, interest and collection fees”. Mr. Webster asked Mr. Forbes what tax years he was seeking the abatement for and he said the request for abatement was for taxes paid in 2010-2011 and 2011-2012. Mr. Webster asked Ms. Ashworth and Mr. Forbes to present their evidence to support the abatement request.

The Forbes had a long term lease/purchase agreement with ophthalmologist Dr. Jack Singer. Their agreement with Dr. Singer included paying a large portion of the property taxes and paying the loan the Forbes took out to finance the building renovations needed for Dr. Singer’s business. Their financial difficulties began after Dr. Singer’s unexpected death in January 2011. The Forbes assumed Dr. Singer’s estate would continue to pay the monthly lease payments and the property taxes, but the estate did not. The last payment received from Dr.

Singer was in December 2010. Mr. and Mrs. Forbes did not find out until October 2011 that the corporation and estate were both insolvent and that they would not receive any payments. The Forbes had in the meantime liquidated some assets to pay the property taxes and are currently living off of capital assets. There was a discussion and the following individuals participated in the discussion: Stephen Webster, Amy Ashworth, Richard Forbes, Joyce Mazzucco, Tom Harty, Ruth Lutz, John Jackson, Patrick French and Pam Stafford. The discussion covered the loss of income stream, contingency plans to cover payment of the loan; about the option to buy at the end of the lease; possible sale of the property; attempts to lease the property; whether the property assessment was tied to the success of the business; and how much in taxes the Forbes are seeking to have abated. The Forbes would like to have \$23,000.00 abated for the two fiscal years.

There were no further questions from the Board. Mr. Webster closed the evidence for this hearing with the option to reopen the evidence if further information is needed. Mr. Webster told Mr. Forbes and Ms. Ashworth the Board would deliberate on the Forbes' request for an abatement of property taxes for two years and notify them of the Board's decision.

Don Sweetser made a motion to go into Deliberative Session. The motion was seconded by John Jackson. A voice vote was taken and the motion carried by majority vote. The Board went into Deliberative Session. Mr. Forbes, Ms. Ashworth, Mr. French and Mr. Burstein exited the conference room.

Pam Stafford made a motion to close the Deliberative Session and return to an open meeting. The motion was seconded by Tom Harty. A voice vote was taken and the motion carried by majority vote. The Board returned to open meeting. Patrick French and Richard Burstein returned to the conference room.

Mr. Webster asked the Board for a motion in regards to the Wendy Kelly abatement request. John Jackson made a motion to abate the penalty and interest charges on the two tax years and require Ms. Kelly to set up a payment plan with the Town for the delinquent property taxes. Larry Richburg seconded the motion. A voice vote was taken and the motion carried by unanimous vote. Ms. Kelly will be notified in writing of the Board's decision.

Mr. Webster asked the Board for a motion in regards to the Richard and Phyllis Forbes abatement request. There was a brief discussion, with John Jackson, Stephen Webster and Tom Harty participating. Larry Richburg made a motion to deny the abatement request of Richard and Phyllis Forbes. The motion was seconded by Pam Stafford. A voice vote was taken and the motion carried by unanimous vote. The Forbes will be notified in writing of the Board's decision.

There was no further business to consider. The Board of Abatement Meeting adjourned at 8:15 p.m.

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