

**BOARD OF ABATEMENT MEETING MINUTES**  
**SEPTEMBER 18, 2014**  
**RANDOLPH TOWN HALL**  
**CONFERENCE ROOM B**

**Present: Justices of the Peace:** Jack Cowdrey, Martha Lawrence, Richard Burstein, Ruth Lutz, Barbara Angell, Sheila Jacobs, Tom Harty, Jessamyn West, and Jim Sault  
**Selectboard:** Tom Schersten  
**Board of Listers:** Don Sweetser  
**Town Clerk & Treasurer:** Joyce Mazzucco  
**Others:** Patrick French, Town Assessor, Mark Rogers, Sr.

The Board of Abatement meeting was called to order at 6:02 p.m. by the Board Chair Richard Burstein. The first order of business was to approve the agenda. Jim Sault made a motion to approve the agenda. Jessamyn West seconded the motion. A voice vote was taken and the motion carried by unanimous vote.

The next order of business was to adopt Rules of Procedures for Tax Abatement hearings. Mr. Burstein talked about the merits of the proposed rules and suggested that the rules of procedure the Board adopted in 2009 were sufficient. Jack Cowdrey made a motion to adopt the Guidelines for Conduct of Meetings and Hearings, which was adopted in 2009 for the Board of Civil Authority, for the Board of Abatement too. Martha Lawrence seconded the motion. A voice vote was taken and the motion carried by unanimous vote.

The next order of business was to consider the tax abatement request of Mark and MaryAnn Rogers, property located at 40 ½ School Street, Parcel # 245023-001. Mark Rogers, Sr., the appellant, was present for this hearing. The property is a mobile home located on land owned by Fay Sherman. Mr. Burstein asked if any board members had any conflict of interest. There was none. Before proceeding with the hearing, the following oath was administered to Mark Rogers and Patrick French: “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. Rogers to confirm if he was making the appeal under 24 V.S.A. §1535(a)(4), requesting an abatement of taxes due to “taxes in which there is manifest error or a mistake of the listers...” Mr. Rogers confirmed this was the reason for the request.

The following items were marked as evidence:

- Exhibit #1: The letter requesting an abatement received on July 30, 2014
- Exhibit #2: The supplemental letter and information (copy of Mobile Home Warranty Deed, Notice to Taxpayers as of 07/31/2014 Change in Appraisal of Real Estate) received on August 18, 2014

Mr. Burstein asked Mr. Rogers if there was any supplemental information he wanted to provide to the Board. Mr. Rogers indicated that the information provided in Exhibits 1 and 2 clearly states what the issue is and what he and his wife are seeking for an abatement. The Mobile Home Warranty Deed clearly states that the Rogers purchased only the mobile home. A

discussion followed with the following individuals participating in the discussion: Richard Burstein, Mark Rogers, Barbara Angell, and Jessamyn West. The mobile home was purchased in January 2012. Mr. Rogers spoke with Patrick French, Town Assessor, shortly after the purchase concerning the Town's assessed value for the property. He indicated he did not own the garage, shed or decks that are located on the land, which is owned by Fay Sherman, and wanted the property reassessed. At that time Mr. French instructed Mr. Rogers to submit a written request to the Board of Listers to re-evaluate the property's assessed value.

Mr. French gave an overview of the sales history of the mobile home and submitted a copy of a page from the 2013 Grand List showing the value and description of the mobile home. This sheet was labeled as Exhibit #3. The mobile home was purchased by Fay Sherman in 1991. Mr. Sherman sold it in 1996 for just under \$30,000. In 2002 Kolby Haupt purchased the mobile home for \$19,500. The Rogers purchased the mobile home from Kolby Haupt for \$15,000 in 2012. Mr. French indicated that Mr. and Mrs. Rogers owned the mobile home for two years before submitting a letter to the Listers to request a re-evaluation of the property. The Lister's card never showed a garage associated with this property. It did, however, show a value of \$900 for a shed. In re-evaluating the property, the Listers removed the value for a shed, removed the value of a couple of decks and increased the depreciation of the mobile home.

Discussion continued with the following individuals participating: Ruth Lutz, Jim Sault, Pat French, Joyce Mazzucco, Tom Harty, Jack Cowdrey, Mark Rogers and Richard Burstein. The discussion touched on what the original assessed value for the mobile home was, and on what the current assessed value is; whether the abatement request is for one or two years; what was the tax rate for FY 2014 property taxes; and what would the taxes be on \$19,600. Mr. Rogers stated he would accept an abatement on one year's taxes since he did not submit a request to the Listers until this year. Jim Sault made a motion to enter into deliberative session at 6:30 p.m. Sheila Jacobs seconded the motion. Mr. French and Mr. Rogers left the room. The Board entered into deliberative session.

The Board came out of deliberative session at 6:47 p.m. Mr. Rogers was invited back into the meeting. Mr. Burstein announced the Board's decision to Mr. Rogers. The Board voted to approve an abatement of \$25.00 for the taxes, penalties and interest on the \$900 shed which was listed in error as part of the assessed value for this property. A written decision will be sent to Mr. and Mrs. Rogers within 15 days.

There was no further business to consider. Jim Sault made a motion to adjourn the meeting. Sheila Jacobs seconded the motion. A voice vote was taken and the motion to adjourn carried by unanimous vote. The meeting adjourned at 6:52 p.m.

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