

**BOARD OF ABATEMENT MEETING MINUTES  
DECEMBER 3, 2013  
RANDOLPH TOWN HALL  
CONFERENCE ROOM B  
5:30 P.M.**

**Present: Justices of the Peace:** Ruth Lutz, Barbara Angell, Martha Lawrence, Richard Burstein, Jack Cowdrey, James Sault (left meeting at 6 p.m.), Jessamyn West, and Sheila Jacobs

**Selectboard:** Dennis Brown, Tom Schersten and Larry Richburg

**Board of Listers:** Donald Sweetser

**Town Clerk & Treasurer:** Joyce Mazzucco

**Others:** Patrick French, Town Assessor, Robert Farrington, Bobbie Sue Farrington and Fred Farrington

The Board of Abatement meeting was called to order at 5:37 p.m. by Board Chair Richard Burstein. The first order of business was to consider the tax abatement request of Peter Paul on behalf of BTH Partners, LLC., property located at 204 East Bethel Road. Notification of the Board of Abatement meeting was sent to the taxpayer by certified mail. The Town has not received the signed receipt card back so the Town cannot determine if the taxpayer received the notification of the meeting. Mr. Burstein recommended that the Board defer action on this request until a later date when the Town can verify that the taxpayer receives the notification of the meeting and can attend in person. Jack Cowdrey made a motion to defer action on the tax abatement request of Peter Paul on behalf of BTH Partners, LLC. Jessamyn West seconded the motion. A voice vote was taken and the motion carried by majority vote, with one abstention (Richard Burstein). (12-0-1). The taxpayer will be given written notification of the deferment of action on his tax abatement request.

The next item on the agenda was to consider the tax abatement request of William Spooner on behalf of the Clarice Spooner estate, property located at 2443 Fish Hill Road. Mr. Spooner had contacted Town Clerk Joyce Mazzucco prior to the meeting and informed her that he would not be attending the meeting and there was no further evidence to be submitted. Mr. Spooner is seeking an abatement of at least a portion of the delinquent property taxes. A discussion followed about the tax abatement request, with the following individuals participating: Richard Burstein, Joyce Mazzucco, Ruth Lutz, James Sault, Jessamyn West, Sheila Jacobs, Jack Cowdrey, Barbara Angell and Dennis Brown. The Board discussed how many years of taxes are delinquent and how much is owed, the legal status of the property, whether there is a mortgage on the property, if the family intends to sell the property or keep it, whether both brothers are aware of the tax sale status, and the condition of the property. Mrs. Spooner died in 2010. William Spooner took on the task of paying the property taxes and has been making periodic payments of about \$200.00 (sometimes more), but had not signed any payment agreement with the Town, and the amount being paid was not sufficient to pay the delinquent property taxes in full in a timely manner. Mr. Spooner's brother, Stephen, took on the task of paying the mortgage. There are delinquent property taxes for FY 2011, FY 2012 and FY 2013, totaling \$10,783.85. If you include the first installment of the FY 2014 property taxes with the delinquent property taxes, then the total due is \$12,785.55. There was no further discussion. Dennis Brown made a motion to deny the tax abatement request of William Spooner for the property located at 2443 Fish Hill Road. Jack Cowdrey seconded the motion. A voice vote was

taken and the motion carried by majority vote with one abstention (Richard Burstein). (12-0-1). The Board suggested that the appellant contact local legal representation to assist with handling his mother's Vermont estate issues. Don Sweetser suggested that the appellant submit a letter to the Board of Listers if he wishes to have the property tax assessment value of the property re-evaluated since Mr. Spooner's letter indicated there may be damage to the property that may affect its value.

The next item on the agenda was to hear the tax abatement request of Fred Farrington, property located at 2791 Stock Farm Road. Mr. Farrington is seeking an abatement under 24 V.S.A. §1535 (a)(3) "The board may abate in whole or part taxes, interest, or collection fees, other than those arising out of a corrected classification of homestead or nonresidential property, accruing to the town in the following cases:...(3) taxes of persons who are unable to pay their taxes, interest, and collection fees...." Mr. Farrington was present at the meeting, and he had his son Robert, and daughter-in-law Bobbie Sue, present to represent his case. Mr. Burstein asked Mr. Farrington to present his evidence. Mrs. Farrington represented Mr. Farrington and explained to the Board the series of events that lead up to the property being scheduled for tax sale. In April of 2013, Mrs. Farrington stated that they took out a loan in order to pay the delinquent property taxes to prevent the property being auctioned at tax sale. They thought the amount paid brought Mr. Farrington's account current. They did not understand that the tax year is not the same as a calendar year. The amount paid in April of 2013 paid the tax years FY 2010, FY 2011 and FY 2012. At that time the property taxes for FY 2013 were delinquent but had not been turned over to the attorney for tax sale. Mrs. Farrington also told the Board that Mr. Farrington had received incorrect information about filing a Homestead Declaration on his property and therefore did not receive a State Tax Adjustment credit for two years. Mr. Farrington is disabled and receives SSDI and should have qualified for a State Tax Adjustment credit for the education tax portion of his property tax bill. A discussion followed, with the following individuals participating in the discussion: Bobbie Sue Farrington, Richard Burstein, Joyce Mazzucco, Robert Farrington, Fred Farrington, Dennis Brown, Jack Cowdrey, Larry Richburg, Tom Schersten, Sheila Jacobs and Jessamyn West. The property is co-owned by Darlene Clark, Mr. Farrington's ex-girl friend. The discussion touched on how the co-ownership may affect any State Tax Adjustment credit Mr. Farrington would receive because he only has a 50% ownership of the property. The discussion also touched on attorney's fees, the tax sale process, when a taxpayer can set up a payment agreement with the Town, and the amount of State Tax Adjustment credit Mr. Farrington received. Dennis Brown made a motion to abate \$478.49 in penalty, interest and mailing fees and to abate \$1,306.00 in property taxes, for a total abatement of \$1,784.49. Tom Schersten seconded the motion. The remaining delinquent property tax balance of \$682.68 and the attorney's fees will need to be settled with Attorney Stafford. There was no further discussion. A voice vote was taken and the motion carried by majority vote, with one abstention (Richard Burstein). (11-0-1). A written decision will be sent to Mr. Farrington.

There was no further business to consider. Jack Cowdrey made a motion to adjourn the meeting. Dennis Brown seconded the motion. A voice vote was taken and the motion carried by majority vote. The meeting adjourned at 6:25 p.m.

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