

**BOARD OF ABATEMENT MEETING
JANUARY 6, 2020
RANDOLPH TOWN HALL
CONFERENCE ROOM B
6:30 P.M.**

Present: Justices of the Peace: Ruth Lutz, Martha Lawrence, Jim Sault, Janice Russell, George Phillips, Dennis Brown (J.P. & Lister), and Jessamyn West

Town Clerk & Treasurer: Joyce Mazzucco

Selectboard: Patrick French, Larry Satcowitz, and Trini Brassard

Others: John Gifford, Janice Gifford

1. Call to order.

In the absence of the Board Chair Richard Burstein, Town Clerk Joyce Mazzucco called the meeting to order at 6:40 p.m.

2. Elect a Chair Pro Tem.

Board Chair Richard Burstein was absent so Town Clerk Joyce Mazzucco called for nominations of a Chair Pro Tem. Patrick French nominated George Phillips. Janice Russell seconded the nomination. Ms. Mazzucco asked if there were further nominations. Martha Lawrence made a motion to close the nominations. Janice Russell seconded the motion. A voice vote was taken and the motion carried by majority vote. The nominations were closed. Ms. Mazzucco called for a voice vote on the nomination of George Phillips as Chair Pro Tem, and Mr. Phillips was elected by majority vote. Ms. Mazzucco turned the meeting over to Mr. Phillips.

3. Public Comment.

There was no public comment.

4. Approve Agenda.

Jim Sault made a motion to approve the agenda as presented. Janice Russell seconded the motion. A voice vote was taken and the motion carried by majority vote. The agenda was approved.

5. To consider the property tax abatement request from John P. Gifford, property located at 1624 Vermont Route 14 South, Parcel #112031-050, SPAN #507-159-14191, for property tax years FY 2015, FY 2016, FY 2018, FY 2019 and FY 2020. The request is being made under 24 V.S.A. §1534(a)(3) "Taxes or charges of persons who are unable to pay their taxes, or charges, interest and collection fees."

Mr. Phillips opened the hearing to consider John Gifford's request for an abatement. The following documents were entered into evidence as follows:

Exhibit #1 – Abatement Hearing Request application of John P. Gifford, dated 12/05/2019 and received by the Town on 12/05/2019.

Exhibit #2 – Delinquent Tax Statement, dated 12/02/2019, for tax years FY 2015, FY 2016, FY 2018, and FY 2019.

Exhibit #3 – Late Payment Notice, dated 12/02/2019, for tax year FY 2020.

Exhibit #4 – Delinquent Tax Statement, dated 01/02/2020, for tax years FY 2015, FY 2016, FY 2018, and FY 2019.

Exhibit #5 -- Late Payment Notice, dated 01/02/2020, for tax year FY 2020.

Town Clerk Joyce Mazzucco administered the following oath to John and Janice Gifford: “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. Phillips turned the hearing over to Mr. Gifford to present his evidence in support of his tax abatement request.

Mr. Gifford told the Board that he is 74 years old and his wife Janice is 72 years old. Mrs. Gifford has undergone a number of surgeries over the course of the last five years, and has had complications from some of the surgeries. Mr. Gifford has had to take time off from work in order to assist his wife, and is currently unemployed. The surgeries began in 2014. In 2015, the Giffords filed for bankruptcy. The family farm has a lot of history and they are trying to save it. Mr. Gifford stated that his son is living at the farm, and has lived there for the past 17 years rent free. The Giffords have sold the property to their son, who has secured a loan to finance the purchase. Although the taxes were addressed in that sale, they believe they will need the abatement to pay for installation of a septic system. Mr. Gifford also stated that his home in Bethel is under foreclosure and the bank will take it in May. He is trying to find work, but has been unemployed since November.

There was a discussion, with the following individuals participating: George Phillips, Jim Sault, Joyce Mazzucco, Larry Satcowitz, Dennis Brown, Jessamyn West, Patrick French, John Gifford, Ruth Lutz and Trini Brassard. There was no further discussion. Jim Sault made a motion to decline abating any taxes, interest and penalties. Trini Brassard seconded the motion. There was no discussion. A voice vote was taken and the motion carried by majority vote. The tax abatement request was denied. A written decision will be sent within 14 days.

6. Other Business

There was no other business.

7. Adjournment

Jim Sault 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 6:55 p.m.

Attest: _____
Joyce L. Mazzucco, Town Clerk