

**BOARD OF ABATEMENT MEETING
JANUARY 17, 2017
RANDOLPH TOWN HALL
CONFERENCE ROOM B
5:30P.M.**

Present: Justices of the Peace: Mike Ross, Jim Sault, Ruth Lutz, Richard Burstein, George Phillips, Martha Lawrence, and Janice Russell

Board of Listers: Ed Luce and Patrick French

Town Clerk & Treasurer: Joyce Mazzucco

Selectboard: Jerry Ward

1. Call to Order

Board Chair Richard Burstein called the meeting to order at 5:33 p.m. when a quorum of the Board was present.

2. Public Comment

There was no public comment.

3. Approve the Agenda

Jim Sault made a motion to approve the agenda as presented. Mike Ross seconded the motion. A voice vote was taken and the motion carried by unanimous vote.

4. To consider the abatement request of Jeffrey and Trini Brassard, new owners of property located at 6362 Vermont Route 66, Parcel #110023-000, SPAN #507-159-12561. The request is being made under 24 V.S.A. §1535(a)(5), “taxes upon real or personal property lost or destroyed during the tax year”.

Mr. Burstein began the abatement appeal hearing by having the abatement appeal request and copy of the tax bill entered into evidence as “Exhibit 1”. The abatement request is being made under 24 V.S.A. §1535(a)(5), “taxes upon real or personal property lost or destroyed during the tax year”. The property sustained damage from a fire on September 4, 2016. The owner of record at the time of the fire was Hazel Gregoire. Ms. Gregoire subsequently sold the property to Jeffrey and Trini Brassard on December 5, 2016.

A discussion followed, with the following individuals participating in the discussion: Richard Burstein, Martha Lawrence, Pat French, Jim Sault, Joyce Mazzucco, Ruth Lutz, George Phillips, Ed Luce, Mike Ross, and Jerry Ward. Points of discussion:

- Who should the legal appellant be, the Gregoires, as the owners of record at the time of the fire, or the Brassards, as the new owners of the property and appointed as agent to request an abatement? There were mixed opinions on this.
- The Town’s assessed value for the property (\$138,100 on the land and house; \$84,000 on just the land and site improvements).
- The purchase price paid by the Brassards (\$47,000).
- Was there a proration of property taxes at closing?

- Was some type of adjustment made at the time of sale to account for the loss due to the fire?
- Discussion about the fire and the determination that the fire was caused by arson.
- If the taxes are abated, the Education taxes still need to be paid to the state. Should the other taxpayers bear the burden of paying these taxes if the owner purposely burned the building?

There was no further discussion. George Phillips made a motion to deny the abatement request. Pat French seconded the motion. Mr. Burstein took a voice vote and the motion carried by majority vote. (9-1-1) (Abstention-Burstein)

Town Clerk Joyce Mazzucco will send a written decision to the new property owners within 15 days.

5. Other Business.

There was no other business.

6. Adjournment.

Martha Lawrence made a motion to adjourn the meeting. Jim Sault seconded the motion. A voice vote was taken and the motion carried by majority vote. The meeting adjourned at 6:01 p.m.

Attest: _____
Joyce L. Mazzucco, Town Clerk