

**TOWN OF BARRE, VERMONT  
BOARD OF ABATEMENT MEETING**

**June 23, 2010  
AGENDA**

1. Call to Order 6:30 p.m.
2. Remind those present the meeting will be audio taped.
3. Give oath to voting members and remind them to sign their oath at the back table:  
  
"I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue relating to the abatement of taxes and other levies submitted for my decision."
4. Review presented items.
5. Other Business
  - A. Next BCA Checklist meeting Thursday, August 19
  - B. First Tax Grievance Hearing - Tuesday, August 3 (no Selectboard meeting)
6. Adjourn

**BOARD OF ABATEMENT MEETING MINUTES  
June 23, 2010**

The duly warned Board of Abatement Meeting was held on June 23, 2010, Barre Town Municipal Building, Selectboard meeting room, in Lower Websterville at 6:30 p.m.

The following members were present: Chair Pearl Bugbee, Paul Badger, Gordon Booth, William Bugbee, Artie Charbonneau, Sheila Walther, Roland Fournier, Jeffrey Gagne, Robert Harvey, Irene Haskell, Donna J. Kelty, Christopher Violette, and Assessor Joseph Levesque.

Also in attendance were Michal Pinkans and Jennifer Pinkans.

**CALL TO ORDER**

Chair Pearl Bugbee called the meeting to order at 6:30 p.m. Those present were reminded this meeting is being audio taped.

**OATH TO VOTING MEMBERS**

The following oath was given to the members:

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue relating to the abatement of taxes and other levies submitted for my decision.

**ABATEMENT ITEMS**

1. **Jewel Starz**  
Clarification of motion

Background: During the January 2010 meeting a motion was made to abate the property taxes of Jewel Starz, Map 23 Lot 001-00 to the amount paid last fiscal year.

**BOARD OF CIVIL AUTHORITY MEETING OF JUNE 23, 2010 continued:**

However, the motion was unclear and did not recognize that Ms. Starz received an abatement last fiscal year. During the January meeting discussion the dollar amount referred to is the property tax due "after abatement." The Treasurer is requesting a motion to "clearly" recognize the BCA's intent to abate the property taxes to the amount of property taxes "paid" (not billed) last fiscal year.

*On a motion by Charbonneau, seconded by William Bugbee, the Board of Abatement voted unanimously to clarify their motion with regards to Jewel Starz, Tax Map 023, Lot 001-00 to state for the record the intent of the January meeting is to abate taxes to the equivalent of what was PAID in fiscal year 2008-2009.*

Ms. Starz has also requested that a sewer unit in the amount of \$157.30 also be abated as her home has not been a duplex since the end of December 2009.

*On a motion by Charbonneau, seconded by Haskell, the Board of Abatement voted unanimously to abate sewer charges for Jewel Starz, Tax Map 023 Lot 001-00, for fiscal year 2009-2010 in the amount of \$157.30 plus penalties citing the collection would work an injustice.*

**2. Michael and Mary Pinkans**

Property tax on Map 009 Lot 152-00 for fiscal year 2008-2009  
Amount: \$603.15

Background: The BCA made a decision at the January 28, 2010 to deny Mr. & Ms. Pinkans' request for an abatement (difference between Homestead and Non-residential tax rate) due to conflicting information between the State of Vermont and the Assessor. The Board did not feel it was their place to "interpret the laws of Vermont" and a letter was sent to the Legislators requesting "language clarification."

The issue pertains to a definition of principal dwelling. In the Assessor's Handbook the definition is listed that an individual can claim a homestead on a property that is "temporarily impossible or impractical to occupy because of major renovation or damage due to a natural disaster.....A dwelling that is being built CANNOT be claimed as a homestead until it is occupied. Since the property was destroyed by fire it is the Assessor's interpretation the property does not meet the principal dwelling definition and should be taxed at a non-residential rate.

Mr. Pinkans pointed out that in the State tax return the Housesite value can be claimed..."If you are declaring as your homestead a newly constructed home in 2008, use the value of any site improvements or structure in existence and up to two acres of land recorded on the town's grand list as of April 1, 2008."

The Assessor does not believe the Pinkans "rebuild" meets the definition of new construction. New construction refers to a principal dwelling being constructed where there was none prior. His peers concur.

*On a motion by Harvey, seconded by Gagne, the Board of Abatement voted to reconsider their January 28, 2010 decision on the abatement request of Michael and Mary Pinkans, 80 Osborne Road, Tax Map 009 Lot 152-00.*

Mr. Pinkans was present and read a brief statement as to why he believes he should receive an abatement.

Through discussion it was noted that the Board empathized with Mr. Pinkans noting there are other Town residents with the same problem. However, this Board has guideline

**BOARD OF CIVIL AUTHORITY MEETING OF JUNE 23, 2010 continued:**

criteria under which determines what can be abated. The timeline of events were reviewed:

1. Fire in January 2008 which completely destroyed the property
2. The Change of Appraisal Notice dated June 10, 2008 removing the value of his property from the Grand List and categorizing his tax status as "non-residential" which was not grieved.
3. The Assessor's right to challenge if a homestead declaration is filed, but is determined by him not to be meet the State's criteria.
4. The July 2009 BCA abatement denial based on not filing an HS-122.
5. A rebuttal letter from Mr. Pinkans stating he had filed.
6. Research into the filing which proved he filed but the status changed due to the fire.
7. Request for reconsider of the July 2009 decision.
8. Correspondence with the State regarding definitions within the Assessor's Handbook.
9. Delay in making a decision in September 2009 as no word from the State.
10. January 2010 decision citing lack of clear guidance/definitions within the State.
11. Mr. Pinkans asking for reconsideration (this meeting).

*A motion was made by Walther, seconded by Booth, the Board of Abatement voted to have the Town Clerk-Treasurer draft a letter outlining the facts (and submitting documents) to the Tax Commissioner asking for a written opinion as to what Mr. Pinkans tax status should be.*

*The first and second made a motion to amend to add the letter include the names of BCA members present and that the issue be tabled until a decision is received from the Tax Commissioner. The amendment passed*

*The original motion as amended passed with Gagne voting no.*

For the record it was noted the letter and attachments will be copied to all parties.

**3. Lussier, Karen**

Property Taxes on 20 Daniels Drive,  
Tax Map 039 Lot 003-05  
Amount: \$187.38 plus penalties

Background: Ms. Lussier forwarded a letter. Due to medical reasons she has been out of work with zero income. All property taxes have been paid except one installment from FY 2007-2008 in the name of Lague Inc., c/o Karen Lussier. Ms. Lussier also has delinquent sewer, however she is only asking for abatement of this one property tax installment.

The request is being made in order to clear Mr. Lague's name from appearing in the Town Report as she does not want to "tarnish it because of her own personal default." Given her financial situation it is unclear how long it will take to pay the delinquent.

*On a motion by Booth, seconded by Gagne, the Board of Abatement voted unanimously to approve the request of Karen Lussier to abate the fiscal year 2007-2008 property tax installment of tax map 039, lot 003-05 in the amount of \$187.38 plus penalties citing financial hardship.*

**BOARD OF CIVIL AUTHORITY MEETING OF JUNE 23, 2010 continued:**

- 4. Procopio, Renette**  
30 Moonlight Drive  
Tax Map 038 Lot 113-00  
Amount: not stated

Background: Ms. Procopio had requested an abatement at the January 28, 2010 meeting citing financial hardship. There was no supporting documentation. The BCA denied her request due to lack of evidence to support financial hardship, but advised that if the information was presented at the next meeting they would consider the request.

An income/expense statement was received. In her letter she stated she is also receiving benefits from other State agencies as well as working with her mortgage company. Delinquent balances include three installments from this fiscal year and \$30.94 from last fiscal year. The February 2010 tax installment was paid with no penalties.

*On a motion by Charbonneau, seconded by William Bugbee, the Board of Abatement voted unanimously to approve the request of Renette Procopio and abate property taxes on tax map 038 lot 113-00 as follows: the remaining balance of the May 15, 2009 in the amount of \$30.94 plus penalties and 50% of the delinquent fiscal year 2009-2010 (\$787.49) citing financial hardship.*

- 5. Richard LaRoche**  
929 South Barre Road  
Tax Map 021 Lot 001-00  
Amount: \$289.55 plus penalties = \$408.20

Background: Mr. LaRoche sold the property after April 1, 2008 and the tax bill for that fiscal year remained in the name of Mr. LaRoche, care of the new owner (Brigham). The new owner failed to pay the November 15, 2008 tax installment and it went delinquent. Monthly delinquent bills were pulled monthly and mailed to the new owner. On March 5, 2010 Mr. LaRoche reposed the property and was sent the delinquent 2008 tax bill which he immediately paid to avoid further penalties while waiting Mr. Brigham to pay.

Mr. LaRoche stated he always pays his bills and is never late. He asked for a total refund of \$408.20 as the collection is an injustice to him.

*A motion was made by Levesque, seconded by Booth, the Board of Abatement to abate property taxes of Richard LaRoche, 929 South Barre Road, Tax Map 021, Lot 001-00, in the amount of \$289.55 plus penalties (total of \$408.20) citing the collection would work an injustice.*

*The motion was amended by Walther, seconded by Violette, to further state that when/if Mr. LaRoche is reimbursed by Mr. Brigham he is to return the abated amount to the Town was unanimously approved.*

*The motion as amended was approved unanimously.*

- 6. Town of Barre/Ricky Curtis Jr.**  
Formerly located at 21 Cedar Street  
Tax Map 233 Lot 002-00 (mobile home without land).  
Amount: \$698.92 plus penalties

Background: The Town Attorney has been attempting to collect the delinquent taxes owed by Ricky Curtis Jr. No taxes were assessed against the mobile home during

**BOARD OF CIVIL AUTHORITY MEETING OF JUNE 23, 2010 continued:**

the current fiscal years as it was dismantled and removed from the Town. Since the mobile home no longer exists, a tax sale cannot be held.

Mr. Curtis is currently in the custody of the Vermont Department of Corrects and this eliminates the ability to collect from him other than through tax sale.

Therefore the Town Attorney is recommending abatement.

*On a motion by Haskell, seconded by William Bugbee, the Board of Abatement voted unanimously to abate property taxes on the mobile home formerly located at 21 Cedar Street, Tax Map 233 Lot 002-00 for Ricky Curtis Jr. in the amount of \$698.92.*

**7. B. Martin Plumbing - Martin McMahon**

Personal Property Tax

Amount: \$196.11 plus penalties and interest.

Background: Mr. McMahons submitted a letter dated November 30, 2009 asking that the taxes be removed from the tax list of Barre Town as of April 1, 2009 (FY 2009-2010) as he is no longer self-employed as of that date.

The Board of Abatement noted the following facts:

1. Taxes are delinquent for the period November 15, 2008 through June 30, 2010.
2. The owner did not respond to the Assessor's annual personal property inventory forms. The result is the Assessor left the business on the tax role.
3. Mr. McMahon stated that as of April 1, 2009 he was no longer self-employed. The notice was not received until November 2009, after the 2<sup>nd</sup> installment of tax for FY 2009-2010 was due.
4. Mr. McMahon has been receiving monthly delinquent property tax bills since December 2008.

*On a motion by Gagne, seconded by Violette, the Board of Abatement voted unanimously to deny the request of Martin McMahon for abatement of personal property tax noting the facts above and stated the tax bills were properly assessed.*

**8. Jamie DeForge, Executor for George DeForge Estate**

Mobile Home without land formerly at 855 Graniteville Road

Tax Map 214 Lot 048-01

Amount: Property tax of \$28.24 and Sewer Use Charge of \$238.59

Background: The Assessor has confirmed the mobile home has been removed from the site. All property tax and sewer use charges for Fiscal Year 2009-2010 have been paid in full.

The mobile home was located on land owned by Philip Giroux. Mr. Giroux requested the sewer bill be mailed to Mr. DeForge. This was done as a courtesy as the sewer runs with the land. A request was made by Mr. Giroux in March 2010 to disconnect the sewer.

*On a motion by Haskell, seconded by Walther, the Board of Abatement voted unanimously to deny the request for the Estate of George DeForge citing all bills were properly assessed.*

**9. Town of Barre/Jockey Hollow Auto Repair**

Personal Property Tax

Tax Map 903 Lot 120-00

Amount: \$606.74 plus penalties

**BOARD OF CIVIL AUTHORITY MEETING OF JUNE 23, 2010 continued:**

Background: The Assessor has verified the business I no longer in service. Taxes are delinquent for the period August 2007 through June 30, 2010. All mail has been returned. The Treasurer is seeking abatement.

*On a motion by William Bugbee, seconded by Artie Charbonneau, the Board of Abatement voted unanimously to approve the abatement of Jockey Hollow Auto Repair, Tax Map 903 Lot 120-00 in the amount of \$606.74 plus penalties citing there is no probability the levy can be collected.*

**10. Jay and Nancy Ransom**

16 Waterman Street, Tax map 025 Lot 020-01

Water abatement request

Amount: no dollar amount given

Background: The Ransom's feel the Town has overcharged them for November 2009 water bill and is requesting abatement.

The Ransom's water meter malfunction began sometime in late 2008, early 2009 (determined by the February 2009 low billing). Prior to the meter malfunction the average water bill was \$156.00 per quarter. Two quarters (May and August 2009) were estimated and billed for considerably less than the average water bill prior to the malfunction.

In December 2009 the register on the water meter was replaced at no charge to the Ransom's. On January 18, 2010, at the Ransom's request, the meter was bench tested and proved to be functioning accurately. However, the homeowner requested the register and chamber be replaced. Again this was at no charge to the Ransoms. This cost is the homeowner's responsibility.

The February 2010 water bill was under-charged by \$63.50 due to a staff error. The water meter reading from the old meter (prior to the change of parts on January 18<sup>th</sup>) was NOT added to the new meter reading. The result.....the bill is for water used during the period January 18, 2010 through February 8, 2010, not a full quarter. The Town did not revise the bill.

*On a motion by Haskell, seconded by Violette, the Board of Abatement voted unanimously to deny the request of Jay and Nancy Ransom for a water abatement stating they have already received compensation from the Town by not being charged for the meter parts, labor, and the under-charging of the February 2010 water bill.*

**11. Barre Town Treasurer - Olin Buska**

Parking tickets - Fine #634 dated August 24, 2006

Amount: \$10.00 plus penalties and interest

Background: There is no mailing address, the bill is under \$50.00 and cannot be forwarded to the Credit Bureau due to lack of information.

*On a motion by Charbonneau, seconded by Levesque, the Board of Abatement voted unanimously to abate the levy of Olin Buska, Fine #634, dated August 24, 2006 in the amount of \$10.00 plus penalties citing there is no probability the levy can be collected.*

**12. Barre Town Treasurer - Marilyn French**

Ambulance call #961398, dated December 13, 1996

Amount: \$184.17

**BOARD OF CIVIL AUTHORITY MEETING OF JUNE 23, 2010 continued:**

Background: Ms. French has been faithfully making monthly payments (\$10) on this bill since 2000. Her remaining balance is \$184.17. She is on a fixed income and the staff has come to know her well over the years. Given her history and financial status the Treasurer is recommending the remaining balance be abated.

*On a motion by Booth, seconded by Jensen, the Board of Abatement voted unanimously to abate the remaining balance of the ambulance bill for Marilyn French, trip # 961398, date of service December 13, 1996 in the amount of \$184.17 citing the collection would work an injustice.*

**13. Daniel Lamorey on behalf of Lucienne Lamorey**

Ambulance Abatement

Date of Service September 2, 2009

Amount: \$444.00

Background: Mr. Lamorey, son of Lucienne, is requesting an abatement stating the hospital never informed his elderly parents Medicare would not pay. The patient is in her early 90's and her husband is in his late 90's.

*On a motion by Levesque, seconded by Gagne, the Board of Abatement voted unanimously to abate the ambulance bill of Lucienne Lamorey, date of service September 2, 2009 in the amount of \$444.00 citing the collection would work an injustice.*

**14. Theodore Garrison**

Ambulance Abatement

Date of Service August 28, 2009 - no transport

Amount: \$65.00

Background: Mr. Garrison telephoned and stated there was no insurance available to pay this bill and he did not call for the ambulance and was not going to pay. He stated the collection would work an injustice.

*On a motion by Charbonneau, seconded by Gagne, the Board of Abatement voted unanimously to abate the ambulance bill of Theodore Garrison, date of service August 28, 2009 in the amount of \$65.00 citing the collection would create an undue expense for the town and there is no probability the levy can be collected.*

**15. Miriam Duquet**

Ambulance Abatement

Date of service August 31, 2009, trip #12597

Amount \$1,469.00

Background: The Treasurer received a copy of a letter to Central Vermont Medical Center asking for financial relief from her bills. She stated she is elderly and receives a small social security check. There was no insurance listed on the ambulance bill.

During discussion the Board of Abatement noted: 1) there was no supporting documents for fiscal hardship; and 2) questioned if there was insurance and if so did it deny and why.

*On a motion by Walther, seconded by Charbonneau, the Board of Abatement voted unanimously to table any action at this time and to instruct the Clerk of the Board to write a letter to patient asking for information pertaining to insurance/financials.*

**BOARD OF CIVIL AUTHORITY MEETING OF JUNE 23, 2010 continued:**

16. Marjorie Morse  
Ambulance Abatement  
Amount of \$1,252.50

Background: On August 18, 2008 the patient was transported by the EMS. The bill was submitted to CIGNA Insurance which paid. In October 2009 (over 1 year later) CIGNA requested a refund saying it had paid the bill in error. The refund was made by the Town and the patient was billed. Upon receiving the bill the patient asked that we bill Medicare, which we did. However, the bill was denied due to a filing deadline. We appealed due to the circumstances and was again denied saying the filing deadline was not met. The patient stated she is financially unable to pay and receives a very limited income. Her request is abate citing the collection would work an injustice given she did have insurance and it should have paid.

*On a motion by Haskell, seconded by Violette, the Board of Abatement voted unanimously to abate the ambulance bill of Marjorie Morse, date of service August 18, 2008, trip #13068, in the amount of \$1,252.50 citing the collection would work an injustice.*

17. William Carlotti  
Ambulance Abatement  
Date of service February 1, 2010  
Amount \$226.99

Background: The Treasurer received a letter stating the patient is elderly and has a limited income. Medicare made payment and the remaining balance has no insurance coverage.

*On a motion by Levesque, seconded by William Bugbee, the Board of Abatement voted unanimously to abate the ambulance bill of William Carlotti, date of service February 1, 2010 in the amount of \$226.99 citing financial hardship, and the collection would create an undue expense for the Town.*

18. Bonnie Vivian on behalf of husband William (deceased)  
Ambulance Abatement  
Date of service December 1, 2009  
Amount \$136.69 (balance after insurance payment)

Background: Ms. Vivian is requesting an abatement of her husband's bill as there is no estate, no supplemental insurance, and she is financially unable to pay.

*On a motion by Violette, seconded by William Bugbee, the Board of Abatement voted unanimously to abate the ambulance bill of William Vivian, date of service December 1, 2009 in the amount of \$136.69 citing the person liable for the bill is deceased.*

19. Brian Chadwick  
Ambulance Abatement  
Date of service March 8, 2010  
Amount \$65.00 - no transport

Background: The patient telephoned to say he will not pay, does not have any insurance coverage for this bill, and he did not call for the ambulance.

**BOARD OF CIVIL AUTHORITY MEETING OF JUNE 23, 2010 continued:**

*On a motion by Haskell, seconded by Levesque, the Board of Abatement voted unanimously to abate the ambulance bill of Brian Chadwick, date of service March 8, 2010 in the amount of \$65.00 citing collection would create an undue expense for the Town.*

**OTHER BUSINESS**

The Town Clerk informed the first Tax Grievance Hearing will be held on Tuesday, August 3, 2010. The first hearing will be to review policy and procedure and to set a meeting schedule. A formal notice will be forthcoming.

Legislature changed the Primary Election date to the fourth Tuesday in August (24<sup>th</sup>) which means the BCA will have to meet on Thursday, August 19, 2010 to update the checklist. So before your summer calendar gets too full be sure to reserve August 24<sup>th</sup> to work at the polls.

**RECESS**

*On a motion by William Bugbee, seconded by Gagne, the Board of Civil Authority voted unanimously to recess at 8:28 p.m.*

Submitted by Clerk of the Board  
Donna J. Kelty