

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

October 28, 2010

AGENDA

1. Call to Order 6:40 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. Thank you letter to the BCA
 - B. General Election Update and meeting schedule
6. Adjourn

BOARD OF ABATEMENT MEETING MINUTES

October 28, 2010

The duly warned Board of Abatement Meeting was held on October 28, 2010, Barre Town Municipal Building, Selectboard meeting room, in Lower Websterville at 6:40 p.m.

The following members were present: Chair Pearl Bugbee, Paul Badger, William Bugbee, Sheila Walther, Jeffrey Gagne, Robert Harvey, Irene Haskell, J. Guy Isabelle, Donna J. Kelty, Christopher Violette, Caroline Pellon, and Assessor Joseph Levesque.

Also in attendance were Carla and Reid Asaro.

CALL TO ORDER

Chair Pearl Bugbee called the meeting to order at 6:40 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. **Carla (Manning) & Reid Asaro**
320 Websterville Road
Tax Map 024 Lot 033-00
Property Tax = \$ 129.20

Background: The abatement request is for property tax for the period of 2007 - 2010. The amount is the difference between residential and non-residential tax rates for the fiscal years 2007, 2008, and 2009.

The property was purchased in 2005 (middle of fiscal year). Ms. (Manning) Asaro was unaware the prior owner was paying a non-resident tax due to the renting of a room in the home. The renting of this room would not have changed the status of the home...it would still be a single family dwelling. The Town was not made aware at the time of sale the room would no longer be rented.

Ms. Asaro provided copies of her tax filing for these years to indicate the HS-122 states 100% of the home is used for primary residence. The Property Transfer Tax Return (PTTR) filed with the property also states the home will be used a single family

BOARD OF CIVIL AUTHORITY MEETING OF OCTOBER 28, 2010 continued:

home. Therefore, the property should not have a non-resident value/tax. The Assessor has corrected the rate for the current fiscal year (2010-2011).

On a motion by Joseph Levesque, seconded by Robert Harvey, the Board of Abatement voted unanimously to abate property tax in the amount of \$129.20 on the property owned by Carla Asaro, 320 Websterville Road, Tax Map 024 Lot 033-00 citing the collection would work an injustice.

The Board discussed owner responsibility with notifying the Town of any change of use, the PTTR information, as well as the copies of the HS-122. The question was called.

2. Kathleen Miller, Miller Building Co. Inc.

240 Miller Road

Various parcels

Property Tax = \$ 122.63

Background: Ms. Miller's husband passed away on the August 16, 2010 tax day. Since she did not have the death certificate she was unable to access the bank accounts. August 19, 2010 Ms. Miller paid the taxes (\$9,097.84) on five properties. Due to the extenuating circumstances, Ms. Miller is asking for abatement of property tax in the amount of \$122.63, the equivalent of the late charge.

On a motion by Irene Haskell, seconded by Jeff Gagne, the Board of Abatement voted unanimously to abate property taxes in the amount of \$122.63 on the various properties of Miller Building (Harry Miller, deceased) citing the collection would work an injustice.

3. Jeffrey Apfel

64 Cherrywood Drive

Tax Map 027 Lot 047-00

Property Tax = \$795.95

Background: The property owner is requesting an abatement on property tax for the period 2007 through 2010 stated tax were overpaid due to the home being declared a two-family home.

The BCA reviewed the following information:

- The non-resident value in 2007-2008 was \$59,200. In 2008-2009 the non-resident value increased to \$63,100 due to a completed addition to the home. Again in 2009-2010 the non-resident value increased to \$66,900 due to removing an open front porch and adding a completed deck.
- For each change in value the property owner received a "Change of Appraisal" notice from the Assessor. On that notice it reflects that part of the property value is being taxed at a non-residential rate.
- The Assessor viewed the property in October 2010 and confirmed it is a 2 unit dwelling which is not being rented and is considered owner occupied in its entirety.

On a motion by Jeff Gagne, seconded by Irene Haskell, the Board of Abatement voted unanimously to deny the request of Jeffrey Apfel, 64 Cherrywood Drive stating the property owner has had ample time to review the Assessor's valuation/classification of the property and it is the owner's responsibility to ensure their property information is correct.

4. James Moulton & Charlene LaClair

159 Plainfield Brook Road

Tax Map 012 Lot 004-02

Property Tax = \$260.95

BOARD OF CIVIL AUTHORITY MEETING OF OCTOBER 28, 2010 continued:

Background: As is required by the State contiguous property is to be combined for tax billing purposes. The owners received a bill for the combination of lots and a second bill for the lot only. Therefore, the property in question was double billed.

On a motion by William Bugbee, seconded by Robert Harvey, the Board of Abatement voted unanimously to abate property taxes for James Moulton & Charlene LaClair, 159 Plainfield Brook Road, Tax Map 012 Lot 004-02 in the amount of \$260.95 citing the bill was not properly assessed.

5. Michael Perreault for the Scott Perrault Estate

Hunts Tree Farm
Tax Map 021 Lot 054-00
Property Tax = unknown

Background: Mr. Perreault is attempting to clean up his deceased son's fiscal affairs. In his letter he stated he was asking for abatement but the Treasurer is unsure in what amount.

The Board, during discussion, has several questions which it felt needed to be answered prior to making a decision on this request. Will the business continue to operate? If so who will be operating it? If necessary provide an income/expense and projection plan for the business. What amount is the abatement request for? If a partial abatement is granted, explain the fiscal plan to keep property taxes current and how any remaining delinquent taxes will be paid. Has the probate court been asked to release any funds for property tax payment?

On a motion by Irene Haskell, seconded by Jeff Gagne, the Board of Abatement voted to table the request of Michael Perreault and instruct the Town Clerk to send a letter to the requestor asking the questions noted above. Levesque voted no.

6. Donald Harding

526 Cutler Corner Road
Tax Map 010 Lot 017-03
Property Tax = \$44.27

Background: Mr. Harding currently resides in Barnstable, Massachusetts. According to his letter the tax payment was placed in a mailbox outside the post office in Massachusetts on August 16, 2010, the day the taxes were due. He thought he was mailing it on time. He did not realize the payment would not be postmarked until the following day because it was mailed after 5:00 p.m. Given his excellent payment history, and the fact he believes the codified 5% late penalty is too high for being one day late he is requesting the \$44.27 (the late penalty) be abated.

On a motion by Irene Haskell, seconded by Joseph Levesque, the Board of Abatement voted unanimously to deny the request of Donald Harding, whose property is located at 526 Cutler Corner Road, Tax Map 010 Lot 017-03 stating Mr. Harding has owned the property since 1987 and is aware of the postmark policy; not knowing the postmarking policy of the United States Postal System does not constitute extenuating circumstances.

During the motion discussion the Town Clerk-Treasurer was asked to include in the denial letter a thank you to Mr. Harding for his good payment history.

7. Jewel Starz

82 Church Hill Road
Tax Map 023 Lot 001-00
Property Tax = \$456.32

BOARD OF CIVIL AUTHORITY MEETING OF OCTOBER 28, 2010 continued:

Background: Ms. Starz stated due to the economy, price increases, and a reduction in her state assistance she cannot afford to pay her property tax this fiscal year and is requesting a partial abatement.

The Board of Abatement discussed the following items:

- The Board recognizes and thanks Ms. Starz for donating time at the Barre Town Lawn Waste Site this past year in lieu of the previously granted abatements.
- Abatement is a statutory process for relieving taxpayers from the burdens of levies assessed by the Town and exists to help those who face extraordinary circumstances.
- The Board has generously granted abatement for the past two fiscal years.
- Two years is ample time for an individual to determine a course of action with regards to the affordability of your property.
- This Board acknowledges the homeowner's letter dated September 2010 stating she is going to sell the property.
- The August 2010 tax installments of property and sewer have been paid.

On a motion by Joseph Levesque, seconded by Irene Haskell, the Board of Abatement voted unanimously to deny the request of Jewel Starz, 82 Church Hill Road, as it has already provided two years of property tax and sewer use charge relief.

8. Sandra Carroll

18 Crest Street

Tax Map 018 Lot 079-00

Property Tax (\$53.73) and Sewer Use Charge (\$22.68) = \$76.41

Background: The request is for the late fees assessed to the August 2010 property tax and sewer payments. The property owner stated she wrote a check and mailed it from Barre. A copy of her check register was given to the Town Clerk. The payment was never received by the Town. Upon receipt of a late letter from the Town, Ms. Carroll immediately (next day) paid the bill and penalties. Given her past payment history she is requesting abatement.

The Board of Abatement reviewed the following facts:

- The letter and copy of the check register.
- Abatement is a statutory process for relieving taxpayers from the burdens of levies assessed by the Town and exists to help those who face extraordinary circumstances.
- The Town has no control over the United States Postal Service operations (a third party used for the delivery of tax payments).
- The Town provides other payment options to avoid using the Postal Service. These include the electronic collection of taxes/sewer/water on the due date; a drop box located at the front of the municipal Building which is accessible 24 hours a day; and the early opening of the Treasurer's Office the day before and the day levies are due.

On a motion by Haskell, seconded by Levesque, the Board of Abatement voted unanimously to deny the request of Sandra Carroll, 18 Crest Street, stating the abatement is not the result of extraordinary circumstances; the taxpayer chose to use a third party to deliver the payment(s).

9. Jamie DeForge Executor for George DeForge Estate

855 Graniteville Road - Mobile Home

Tax Map 214 Lot 048-01

Property Tax = \$28.24 and Sewer Use Charge = \$238.59

BOARD OF CIVIL AUTHORITY MEETING OF OCTOBER 28, 2010 continued:

Background: During the 2010 Board of Abatement meeting the request was denied due to lack of information. With additional information the Estate is requesting reconsideration.

The mobile home was confirmed dismantled in October 2009. The sewer charge which usually runs with the land (owned by Phil Giroux) was instead billed to mobile home owner. When the mobile home was dismantled the sewer was disconnected and removed. The Estate has paid all the property tax and sewer charges.

On a motion by Levesque, seconded by Gagne, the Board of Abatement voted unanimously to reconsider the request of the George DeForge Estate.

On a motion by Levesque, seconded by Jeff Gagne, the Board of Abatement voted unanimously to abate levies for the George DeForge Estate, Tax Map 214, Lot 048-01 in the amounts of \$28.24 for property tax and \$238.59 for sewer use charge citing the person liable for the levy is deceased and the collection would work an injustice.

10. Kenneth & Thelma Carpenter

5 Carpenter Lane

Tax Map 006 Lot 037-02

Sewer use Charge = \$423.00

Background: The request is for the period of January 2009 through June 30, 2010. The new home is incomplete and completely wrapped in tar paper. There was no mention as to when/if the home will be completed in the Carpenter's abatement request letter.

The Board discussed the following items:

- The sewer charges cover the cost of sewage treatment (80%), the distribution system, and administrative services. Even though the property is not using the sewer line, it is connected and should contribute to the distributions system (pipe maintenance/repair/replacement, etc.) and administrative costs (to include sewage treatment loan repayment).
- The Sewage Allocation Policy, Page 11, Permit Fees, paragraph 3, offers a property owner another option for reducing sewer charges.
- There are no "extenuating circumstances."

On a motion by Levesque, seconded by Pellon, the Board of Abatement voted unanimously to deny the request of Kenneth & Thelma Carpenter for an abatement of sewer charges on 5 Carpenter Lane, Tax Map 006, Lot 037-02 stating the waiver would be an injustice to the other users, other options are available under the Sewage Allocation Policy, and there are no extenuating circumstances.

11. Larry Lozier

10 Cedarbrook Avenue

Tax Map 018 Lot 024-00

Sewer Use Charge = \$486.00

Background: The property was purchased in November 2008 knowing there was property damage to be fixed prior to renting the 3 unit apartment building. Mr. Lozier received sewer abatement in 2009 and 2010 as the building repairs had not been completed. The request is for the period July 1, 2010 - December 31, 2010 (all 3 units).

The Board of Abatement reviewed the following items:

- The sewer charges cover the cost of sewage treatment (80%), the distribution system, and administrative services. Even though the property is not using the sewer line, it is connected and should contribute to the distributions system (pipe maintenance/repair/replacement, etc.) and administrative costs (to include sewage treatment loan repayment).

BOARD OF CIVIL AUTHORITY MEETING OF OCTOBER 28, 2010 continued:

- Abatement is a request for reduction of a levy and can only be granted under certain conditions which include, but are not limited to financial hardship or destruction of property.
- The property owner received sewer abatement in 2009 and 2010.
- The Sewage Allocation Policy, Page 11, Permit Fees, paragraph 3, offers a property owner another option for reducing sewer charges.

On a motion by Pellon, seconded by Levesque, the Board of Abatement voted unanimously to deny the request of Larry Lozier for an abatement of sewer charges on 10 Cedarbrook Avenue, Tax Map 018 Lot 024-00 stating this Board has already compensated Mr. Lozier for the "extraordinary circumstances" and the Barre Town Sewage Allocation Policy affords the property owner other payment options.

12. Kevin Stridesberg and Barre Town

789 South Barre Road
Tax Map 021 Lot 006-00
Sewer Use Charge = \$14.58

Background: In November 2009 Mr. Stridesberg inquired as to what was due and owing, as well as what had been paid since he purchased the property in the middle of fiscal year 2006-2007. A spreadsheet was created and sent to the property owner.

On May 3, 2010 the property owner came to the Clerk's office to pay what was due. A figure of \$878.07 (which was close to the November report balance \$862.47) was given to Mr. Stridesberg which was paid without question. The funds were applied to delinquent sewer installments for FY 2007-2008 through FY 2009-2010 which are listed under the name of Stridesberg only. To obtain a delinquent amount due the staff ran a report requesting delinquent information by name instead of by map and lot. The result is the FY 2006-2007 sewer bill (in the name of the prior owner) was omitted from the total.

On September 15, 2010 Mr. Stridesberg came to the office as he was still receiving a bill for what he believed he had paid on May 3, 2010. Upon reviewing the paperwork it was confirmed the 2006-2007 sewer bill had been omitted. Mr. Stridesberg did not dispute owing the bill but was upset by not receiving the correct information. His intention was to pay the late August 2010 sewer but chose to pay the 06-07 bill.

The request is to abate \$14.58 on his August 2010 sewer installment which is the equivalent of the 8% collectors fee (\$12.96) and 1% interest (\$1.62) since the Town made the error in not giving him the correct figure in May 2010.

On a motion by William Bugbee, seconded by Irene Haskell, the Board of Abatement voted unanimously to abate \$14.58 on the August 16, 2010 sewer use charge of Kevin Stridesberg, 789 South Barre Road, Tax Map 021 Lot 006-00 citing the collection would work an injustice.

13. Raymond Fuller

Ambulance service May 14, 2010 Trip #6522
Amount of \$1,564.00

Background: The patient is requesting abatement as he is on a fixed income. He had open heart surgery and no insurance.

On a motion by Levesque, seconded by William Bugbee, the Board of Abatement voted unanimously to abate the ambulance bill of Raymond Fuller, date of service May 14, 2010, trip #6522 in the amount of \$1,564 citing financial hardship.

14. Ida Hall

Ambulance service on October 16, 2009, Trip #14436
Ambulance service on October 16, 2009, Trip #14440
Total + 73.43 (\$26.19 and \$47.24)

BOARD OF CIVIL AUTHORITY MEETING OF OCTOBER 28, 2010 continued:

Background: The patient is deceased, there is no estate, and abatement request is the balance after insurance payments.

On a motion by William Bugbee, seconded by Irene Haskell, the Board of Abatement voted unanimously to abate the two ambulance bills of Ida Hall: 1) Trip #14436, date of service October 16, 2009 in the amount of \$26.19; and 2) Trip #14440, date of service October 16, 2009 in the amount of \$47.24 citing the person liable for the bill is deceased.

15. Jacob Girard

Ambulance service on September 6, 2010, Trip #12028
Total = \$65.00

Background: A letter from the patient stated he did not call for service, the other vehicle was at fault and is responsible, and the insurance refused to pay.

On a motion by Pellon, seconded by William Bugbee, the Board of Abatement voted unanimously to abate the ambulance bill of Jacob Girard, date of service September 6, 2010 in the amount of \$65.00 citing there is no probability the levy can be collected and the collection would create an undue expense for the Town.

16. Washington County Mental Health (Deanna Griffin)

Ambulance service for Deanna Griffin on December 23, 2009, Trip #17703
Total = \$87.89

Background: The balance due is after insurance payments and patient has no money to pay the bill.

On a motion by Irene Haskell, seconded by William Bugbee, the Board of Abatement voted unanimously to abate the ambulance bill of Deanna Griffin, date of service December 23, 2009, trip #17703 in the amount of \$87.89 citing financial hardship.

17. Miriam Duquet

Ambulance service on August 31, 2009, Trip #12597
Total = \$1,469.00

Background: This request is carried forward from the June 23, 2010 meeting. Ms. Duquet was asked to provide proof the insurance had denied her request for payment. The patient has Canadian Medicare. The explanation of benefits was presented.

On a motion by Levesque, seconded by William Bugbee, the Board of Abatement voted unanimously to abate the ambulance bill of Miriam Duquet, date of service August 31, 2009, trip #12597 in the amount of \$1,469.00 citing financial hardship.

18. Gary and Germaine Morse

Ambulance service on September 1, 2010
Trips #11951 and #11952
Total = \$130.00 (\$65.00 + \$65.00)

Background: The two no-transport calls were the result of an auto accident. There was no insurance involved and the patients refuse to pay.

On a motion by Pellon, seconded by William Bugbee, the Board of Abatement voted unanimously to abate the ambulance bills of Gary and Germaine Morse, date of service September 1, 2010, Trips #11951 (\$65.00) and #11952 (\$65.00) citing the collection would create an undue expense for the Town.

19. Donald DeForge

Middle Road Sign Repair from 2007 auto accident
Miscellaneous amount = \$64.65 plus penalties

BOARD OF CIVIL AUTHORITY MEETING OF OCTOBER 28, 2010 continued:

Background: The insurance company paid for the sign repair in 2008. Said payment was on the same check as payment for the ambulance bill. Therefore, this bill was not properly assessed.

On a motion by Haskell, seconded by Pellon, the Board of Abatement voted unanimously to abate the miscellaneous delinquent bill of Donald DeForge for repair to the Middle Road sign (in 2007) citing the bill was not properly assessed.

20. Richard Molina

Winter parking ban on March 11, 2010, Fine #257
Miscellaneous amount = \$15.00 plus penalties

Background: Currently there is no mailing address, the resident is out of state, we have no social security number, and due to the low dollar amount cannot submit it to the collection agency.

On a motion by Pellon, seconded by William Bugbee, the Board of Abatement voted unanimously to abate the miscellaneous delinquent bill of Richard Molina for a winter parking ticket issued on March 11, 2010 in the amount of \$15.00 plus penalties citing there is no probability the levy can be collected and to attempt collection would create an undue expense for the Town.

21. Chuck Bolton

Fee for a faxed appraisal card
Miscellaneous amount - \$1.50 plus penalties

Background: There is no mailing address and the email address is no longer valid. We are unable to locate the party.

On a motion by William Bugbee, seconded by Irene Haskell, the Board of Abatement voted unanimously to abate the miscellaneous delinquent bill of Chuck Bolton for a faxed appraisal card on July 18, 2008 citing the collection would create an undue expense for the Town.

22. Paula Beatrice

Miscellaneous cleanup charges from June 2000.
Miscellaneous amount = \$219.20

Background: There is no known mailing address with items being returned and stamped "unable to locate." The bill is over 10 years old.

On a motion by Haskell, seconded by William Bugbee, the Board of Abatement voted unanimously to abate the miscellaneous bill of Paula Beatrice for property cleanup from June 2000 in the amount of \$219.10 citing there is no probability the levy can be collected and attempted collection would create an undue expense for the Town.

OTHER BUSINESS

The Town Clerk read a letter from William Carlotti thanking the Board of Abatement for abating his ambulance bill.

ADJOURN

On a motion by Jeff Gagne, seconded by William Bugbee, the Board of Civil Authority voted unanimously to adjourn at 7:21 p.m.

Submitted by Clerk of the Board
Donna J. Kelty