MINUTES

Thursday, July 2, 2015 at 5:30 pm

Town of Springfield - Board of Abatement

Selectmen's Hall - 96 Main Street - Third Floor

Board of Civil Authority Members Present:
Michael Knoras
Kathleen Stankevich
Alice Emmons
Steve Matush
Warren Cross
Walter Martone
Ernest Lamphere
Kristi Morris
Mark Greenvall
Dave Yesman
George McNaughton
Barbara A. Courchesne, Town Clerk

Others:
Maxine Aldrich, Assistant Town Clerk
Lee Murray, Lister
Terry Perkins, Lister
Nichole Knight

Board of Abatement:

The meeting of the Board of Abatement was called to order at 5:30pm by Chairman Ernest Lamphere.

1. **Swearing in of Board/Witness(es)**

   Board Members were sworn in by Clerk.

2. **Requests for Tax Abatement**

   Sabrianna Pippin – 12 Reservoir Road

   Chairman Lamphere stated owner's name, property address 12 Reservoir Road and parcel id 01B/4/19. Appellant, Sabrianna Pippin, Listers Lee Murray and Terry Perkins, and Nichole Knight were sworn in by Clerk. Barbara Courchesne introduced into evidence Appellant's letter requesting abatement, copy of tax bill and Town Clerk's letter of instructions and notice to Appellant and distributed copies to all parties. Chairman Lamphere questioned any conflict of interest. Hearing none, testimony proceeded. Chairman Lamphere confirmed Appellant received a copy of the Board's Rules of Procedure. Appellant confirmed her abatement request was under 24 VSA 1535(a)(4). She stated that the sales price was lower than the tax assessment and she was requesting an abatement of taxes from January 2014 to the end of the fiscal year July 2015. George McNaughton confirmed there was no mistake with number of structures and size of lot and abatement was requested because it was bought for one price and assessed for another price. Appellant confirmed she bought it for $125,500 and the tax bill was based on an

assessment of $168,000. George McNaughton asked when Appellant bought property. Appellant confirmed January 26, 2014 and introduced itemized cost sheet as evidence. No objections by listers: copies were distributed to all parties. Mark Greenvall questioned what was assessed value when property was purchased. Nichole Knight confirmed $168,000. Mark Greenvall questioned when listers adjusted assessed value. Nichole Knight stated the property is a Windham Windsor Housing Trust property. Alice Emmons recused herself once it was determined the property was a Windsor Windham Housing Trust property and left the hearing. Warren Cross questioned why the adjustment was made. Nichole Knight introduced into evidence Lister's letter of explanation, calculation, State of Vermont letter regarding new law, change of appraisal and notice. No objections by Appellant: copies distributed to all parties. Kristi Morris questioned sale from previous owner not family member or other connection. Nichole Knight read Lister's letter of explanation as introduced into evidence and the calculation that would have been used in the 2014-2015 tax year. Chairman Lamphere confirmed the difference of $19,052. Warren Cross questioned new assessed value. Nichole Knight confirmed $109,200 for 2015-2016 tax year. Warren Cross questioned all subsidized housing and if Windham Windsor keeps buying property it will knock down grand list considerably. Nichole Knight confirmed every Windham Windsor Trust home will have to be changed. Not limited to Windham Windsor but all houses that fall into the criteria. Barbara Courchesne confirmed $19,052 calculated on 2014-2015 tax year gives abatement amount of $552.51 plus statutory interest. Appellant explained background of property, was in foreclosure, empty for 4 years, required a lot of improvements which Windham Windsor Housing Trust did then brought it into the program which made it affordable for the Appellant. Appellant stated the property was not generating any taxes for the town before purchase. Nichole Knight stated the entitlement should be for the previous year, the taxable amount being $148,948. Walter Martone questioned based on new law is there a point in time when the property is reassessed to bring it to fair market value or does it stay at this reduced rate. Nichole Knight confirmed it will stay at this reduced rate until the town does a reappraisal or unless it's sold again and there is a grievance as long as the person that is taking it over stays in the program. Kristi Morris questioned the mention of foreclosure and no taxes being received on it previously. Nichole Knight confirmed taxes had to be paid off by the time of the sale so that more than likely the bank was paying the taxes. George McNaughton asked for a reading of the definition of manifest error. Mark Greenvall questioned if the abatement was under the correct rule. Barbara Courchesne confirmed it is the correct rule. Walter Martone questioned for the current year going forward the house is already reassessed. Nichole Knight confirmed all Windsor Windham Housing Trust properties are all set at 65% for the current year. Walter Martone questioned that the abatement request is to address the change that should have been done in the prior year. Nichole Knight confirmed everyone in the program but not Appellant. Delay was due to the purchase in January and listers do not change the grand list then but should have for the tax year 2014-2015. Chairman Lamphere closed the hearing and asked the Appellant to step down.

Steven Hutt – 694 Spencer Hollow Road

Appellant, Steven Hutt, Listers Lee Murray and Terry Perkins, and Nichole Knight were sworn in by Clerk. Chairman Lamphere stated owner's name, property address 694 Spencer Hollow Road and parcel id 011/1/51-02B. Barbara Courchesne introduced into evidence Appellant's letter requesting abatement, copy of 2013-2014 tax bill and 2014-2015 tax bill and Town Clerk's letter of instruction and notice to Appellant and distributed copies to all parties. Chairman Lamphere questioned any conflict of interest. Hearing none, testimony proceeded. Chairman Lamphere confirmed Appellant received a copy of the Board's Rules of Procedure. Appellant confirmed his abatement request was under the rule of persons unable to pay their taxes, interest and collection fees. Appellant testified property went to tax sale in 2013 and he redeemed property last year in the amount of $15,000. Appellant was under impression on the date of redemption that he was paid in full to date. Two months went by and Appellant got a tax bill where he owed a couple of thousand dollars more. In this time his wife ended up in the hospital for triple bypass, was hospitalized for quite a period of time and still is in and out of hospital. Appellant got behind on his taxes. June of last year, Appellant's son was hit on a 4-wheeler

with a car. Almost lost his wife and his son. When his wife got sick, they both worked and paid their taxes. He became the only bread winner and is really struggling at this time and then he had to deal with the tax sale issue last year and redeem his property. Leaves him struggling to pay his taxes and he is not one to ask for help, never has been, work hard every day and just looking for a little assistance. Walter Martone questioned how much we're talking about, are you requesting the full amount. Steven Hutt stated the amount owed on June 22, 2015 is $6,613.77 and on the 11th he paid $1,500, pulled out of savings which has really dwindled so he believe that puts him at $5,113.77. Barbara Courchesne confirmed interest has accrued so amount due as of June 30, 2015 is $5,180.61. Appellant confirmed wife is scheduled to go back into the hospital, they just recently signed up for disability. No other questions from board. Chairman Lamphere closed the hearing and advised Appellant that he would be notified within 30 days of decision and that he could step down. Witnesses were dismissed.

At 6:00 PM, the Board entered open deliberative session. The following discussion was had and motions were made in deliberation:

Pippin – 12 Reservoir Road

MOTION: David Yesman expressed concern that the request for an abatement was from January of this year not last year when the property was purchased and had a hard job understanding why we should give credit for last year's difference plus this year's difference. He would be in favor of crediting for 2015. SO MOVED. Mark Greenvall seconded. Chairman Lamphere confirmed motion is for January 2015 to now.

Kristi Morris questioned when we would have known about subsidy. Barbara Courchesne referred to lister's testimony, they noticed it when listers and Windham Windsor met in the winter. Warren Cross confirmed she should have received the subsidy for 2014-2015. Kristi Morris confirmed house was purchased in January and tax year started July 1 of last year and it was an oversight. Motion put to vote by show of hands (3 for; 6 opposed). Motion failed.

MOTION: Warren Cross motioned taxes be abated for both years. Mark Greenvall seconded. Chairman Lamphere confirmed motion to abate from July 1, 2014 to June 30, 2015. David Yesman questioned interest at 12%. Barbara Courchesne confirmed interest goes back same as charged. David Yesman stated interest is significant. Barbara Courchesne confirmed $66 in interest and requested motion be amended to include dollar amount and reason. Warren Cross confirmed amendment. Barbara Courchesne confirmed amount $552.51 prior to interest. Motion put to vote by show of hands (7 for; 3 opposed; 1 abstained). Motion passed.

Chairman Lamphere advised Appellant that she would receive the decision in writing. David Yesman questioned how Appellant would like to receive abatement amount. Barbara Courchesne confirmed the current taxes were paid in full and Appellant could choose to credit the amount to the upcoming tax bill or it could be provided to her in a check. Appellant stated her mortgage company pays the taxes so she would like to receive a check.

Hutt – 694 Spencer Hollow Road

MOTION: Michael Knoras moved to abate the due taxes on Steven and Linda Hutt's property under criteria 3 for whatever is due. Barbara Courchesne confirmed amount of $5,180.61. George McNaughton seconded.

Alice Emmons asked if we've done this in the past. Several commented on some have, some haven't. David Yesman questioned if this is for the tax year ending June 30, 2015. What will happen on next one? Chairman Lamphere stated we don't know, he could come into a pot full of money, for now

because of the illness of his family he can't afford to pay his taxes. Michael Knoras stated Appellant made the comment he paid $15,000, he is trying. Walter Martone asked if amount includes interest. Barbara Courchesne confirmed it does include interest and explained the breakdown of the amount to be abated and the property is headed for tax sale. Walter Martone asked if the amount brings it current. Barbara Courchesne confirmed it will bring it current to June 30, 2015. Warren Cross asked if it will take it off the tax sale. Barbara Courchesne confirmed it would be taken out of tax sale. Walter Martone confirmed the interest is not what Appellant paid but what town charged. David Yesman questioned it was for 2014-2015 year only not 2013-2014 too which wasn't discussed by Appellant. Alice Emmons commented Appellant did not have understanding of how tax years go. Barbara Courchesne explained tax sale, redemption, taxes still accruing, Appellant paid $15,000 to redeem but still owed 2013-2014 tax year and the 2014-2015 year. Not a requirement that property owner pay current taxes when redeeming from tax sale. George McNaughton confirmed he paid $15,000 to redeem then another $1,500. Barbara Courchesne explained that all property owners going to tax sale get a notice of their right to abate so there may be more property owners requesting abatement. Motion put to vote. No objections. Motion passed.

Chair asked if there was any other business, hearing none Michael Knoras motioned to adjourn. David Yesman seconded. Adjourned at 6:23 PM.

Respectfully submitted,

Maxine M. Aldrich
Assistant Town Clerk