BOARD OF TAX ABATEMENT
Minutes
June 22, 2026
5:30 P.M.

Board Members Present: Arne Jonynas; Ed Grossman; Amie Record; Catherine Hasbrouck; Peter Hudkins; Philip M. Perlah; Gerald Gleason; Kenneth Barrett; Lise Duncan; Heather Chase; Zoom-Pat Budnick; Linda Diak; Tim Roper

Visitors: Samantha Verterfuille; Andrew Lockwood; John Napier

Chair Heather Chase called the meeting to order at 5:30 pm. The pledge of allegiance was cited. She explained that the evening's agenda consisted of two property tax abatement hearings. Before beginning testimony, the chair asked whether any board members had conflicts of interest or had engaged in ex parte communications regarding either application. No conflicts or communications were disclosed, allowing the hearings to proceed.

Citizens Comments

None

Abatements

Timothy Hanley, Parcel ID: 262035, Address: 997 Crow Hill Road

The first hearing involved a tax abatement application submitted by Timothy Hanley for property located at 997 Crow Hill Road (Parcel No. 262035). Mr. Hanley was not present to testify, so the board relied entirely on the written materials included in the application packet. Members reviewed documentation showing that Mr. Hanley had been awarded a 100 percent service-connected disability rating by the U.S. Department of Veterans Affairs, effective December 1, 2025, making him eligible for Vermont's veterans' property tax exemption.

Board members spent considerable time clarifying how the exemption applied to the town's property tax system. Questions centered on the difference between the town's calendar-year tax cycle and the school district's fiscal-year tax cycle, with clarification that municipal taxes are based on the January through December calendar year while school taxes operate on a July through June fiscal year. Members also clarified that the tax bill included in the hearing packet had been recently printed for reference purposes and did not reflect the date it had originally been issued.

Discussion then turned to the scope of Mr. Hanley's request. Initially, some members questioned whether he was seeking to have his entire 2025 tax bill abated. It was clarified that Mr. Hanley was requesting only the amount attributable to the veterans' exemption—in this case, the tax savings associated with a $40,000 reduction in assessed value—rather than

forgiveness of the entire tax bill. Board members also discussed whether the exemption could be applied retroactively after taxes had already been paid. Town officials advised that the Board of Tax Abatement had authority to consider retroactive relief and that, if approved, any adjustment could either be refunded to the taxpayer or credited toward future taxes. Officials further explained that Mr. Hanley had already submitted the necessary paperwork and had been approved for the exemption for the 2026 tax year, meaning the current hearing dealt only with the missed exemption for 2025. Members briefly discussed statutory limits on how far back abatements could be granted, believing the limit to be approximately three years, although no definitive answer was provided during the meeting. With no further questions, the board concluded discussion and tabled the matter until deliberative session.

Andrew Lockwood, Parcel ID: 362018, Address: 40 Fenton Road

The second hearing involved Andrew Lockwood, owner of property located at 40 Fenton Road (Parcel No. 36218). Mr. Lockwood appeared in person accompanied by his real estate agent, John Napier. Both individuals were sworn in before providing testimony. Mr. Lockwood explained that he had only received notice of the hearing earlier that day because he had recently been hospitalized with a blood clot and had been unable to retrieve his certified mail sooner. Despite the short notice, he chose to attend the hearing and present his case.

Mr. Lockwood began by outlining the history of the property. He explained that he purchased the parcel in 2019 with the intention of rebuilding a residence where a previous home had burned. According to his testimony, he met with town officials before purchasing the property to determine what approvals would be necessary. He stated that he was informed only that the home's foundation would need to be elevated above flood elevation, certified by an engineer, and that mechanical systems could not be in the basement. Based on those representations, he proceeded with the purchase and was issued a building permit.

Mr. Lockwood testified that later he learned the permit should not have been issued until required floodplain reviews had been completed by both the town and the State of Vermont. He argued that the failure to complete those reviews constituted a violation of National Flood Insurance Program (NFIP) procedures and ultimately resulted in FEMA refusing to approve funding for a buyout. He stated that correspondence from state officials, as well as assistance from the office of U.S. Senator Bernie Sanders, confirmed that FEMA would not but out the property because of the permitting violation. Mr. Lockwood asserted that the error was attributable to town officials rather than himself, noting that he had relied upon the guidance of the zoning administrator before purchasing and developing the property.

Throughout his testimony, Mr. Lockwood described the financial consequences of the dispute. He stated that he had invested approximately $400,000 of his own savings into rebuilding the home and that construction was approximately 85 percent complete when work effectively stopped. He testified that for more than two years he had repeatedly been told that FEMA funding or a buyout was forthcoming, leading him to suspend construction while awaiting a decision. During that period, no reimbursement materialized, and he believes the town had

been aware long before informing him that FEMA would ultimately deny assistance. He also explained that changing flood maps have further complicated the property's future, placing it within a more restrictive flood zone that limits rebuilding options.

Mr. Lockwood further testified that he has effectively been unable to use the property. According to his testimony, he has been informed that he cannot continue construction, occupy the residence, stay overnight, or perform additional work on the property until zoning issues are resolved. He stated that those restrictions have also prevented him from selling the property because prospective buyers are informed that additional approvals from the Development Review Board would be required before construction could continue. He argued that these circumstances have rendered the property virtually unusable despite the substantial investment already made.

In addition to discussing the property itself, Mr. Lockwood described several personal hardships that occurred during this period. He recounted suffering multiple serious medical issues, including eleven back surgeries, hospitalization for a blood clot, and an emergency medical flight following complications from prostate surgery. He also described the death of his mother, illness within his family, and the relocation of family members to Tennessee, explaining that these circumstances compounded the financial and emotional burden created by the unresolved property dispute.

Real estate agent John Napier testified in support of Mr. Lockwood's account. Mr. Napier stated that he represented Mr. Lockwood during the purchase of the property and confirmed that, before closing, they sought guidance from town officials regarding the requirements for rebuilding. Based on those discussions, they believed the project could proceed after meeting elevation requirements. Mr. Napier also testified that when he later attempted to list the property for sale, he contacted town officials to determine what restrictions would apply to a future purchaser. He stated that he was informed that any buyer would need approval from the Development Review Board before continuing construction and that, in his opinion, such uncertainty made the property extremely difficult to market. He further testified that he had been told the property could not currently be occupied or further developed.

Board members asked for clarification from both witnesses regarding FEMA correspondence, engineering surveys, floodplain regulations, property appraisals, insurance coverage, and communications with town officials. Members also sought clarification regarding whether Mr. Lockwood had ever been offered a FEMA buyout, the role of the State of Vermont in denying assistance, and the specific zoning violation that allegedly prevented FEMA funding. Mr. Lockwood maintained that the state denied the buyout because required floodplain review procedures had not been completed before issuance of the building permit and that his homeowner’s insurance denied the claim.

Assessor Cathy Hasbrouck then provided additional background regarding the property's assessment history. The assessor explained that the property's taxable value had increased over several years because assessors annually evaluated the percentage of construction completed,

with values adjusted as the structure progressed from approximately 25 percent complete to roughly 65 percent complete. Officials also noted that recent inspections had removed the assessed value of a garage foundation that had been undermined and destroyed by flooding. She acknowledged they did not have complete knowledge of the property's permitting history, noting that the original permit had been issued before changes in zoning administration occurred. She also explained that changes in watershed conditions following Tropical Storm Irene altered flooding patterns in the area, contributing to flooding in locations that historically had not experienced such damage.

Following extensive discussion, board members concluded that additional information would be needed. Members would like to have a more complete timeline of the permitting process, additional documentation regarding FEMA's denial, clarification of the alleged zoning violation, and confirmation of exactly which tax years Mr. Lockwood was requesting be abated. The board informed Mr. Lockwood that the application would be taken under advisement during deliberative session and that a written decision would be issued within thirty days.

Before entering deliberative session, the board addressed a procedural matter concerning participation in deliberations. Because Cathy Hasbrouck had testified during the hearing in her capacity as a Assessor, she was advised that she should recuse herself from deliberations on the matter in accordance with board rules. After confirming that a quorum would remain, the board voted to enter deliberative session to consider both tax abatement applications.

Deliberative Session

Peter Hudkins moved to enter Deliberative Session at 6:12 p.m. The motion was seconded by Phil Perlah and passed.

Phil Perlah moved to approve the abatement request for Timothy Hanley (parcel ID 262035, 997 Crow Hill Road) in the amount of $1,165.53, with the approved amount to be retained as a credit on Mr. Hanley's account and applied toward future property tax obligations. The motion was seconded by Peter Hudkins and passed.

Heather Chase moved to recess the hearing regarding Andrew Lockwood (Parcel ID 362048, 40 Fenton Road) until July 20, 2026, at 5:30 p.m. The purpose of the recess is to allow Mr. Lockwood to submit the completed Request for Abatement form and provide written documentation supporting his claim. Assessor Cathy Hasbrouck will prepare a brief summary for the Board and provide testimony at the continued hearing. The motion was seconded by Phil Perlah and passed.

Deborah Aldrich moved to exit Deliberative Session at 6:43 p.m. The motion was seconded by Ed Grossman and passed.

Other Business

None

Adjourn

Gerald Gleason moved to adjourn the meeting at 6:48 p.m. The motion was seconded by Phil Perlah and passed.