BOARD OF TAX ABATEMENT
Minutes
September 14, 2026
5:30 P.M.

Board Members Present: Lauren Fierman; Amie Record; Heather Chase; Catherine Hasbrouck; Linda Daik; Ed Grossman; Larry Semones; Tim Roper; Arne Jonynas; Kenneth D. Barrett; Gerald Gleason; Philip Perlah; Russell Monier; Pat Budnick; Lise Duncan

Visitors: Samantha Vertefeuille

Review and sign Town of Chester Board of Tax Abatement Notice of Decision

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

Chair Heather Chase called the meeting to order at 5:30 pm. The meeting opened with the Pledge of Allegiance. The chair then explained that the purpose of the meeting was to review and formally approve and sign the Town of Chester Board of Tax Abatement's Notice of Decision regarding Andrew Lockwood's property at 40 Fenton Road, parcel number 362018. Before addressing the decision, the chair reminded board members of the requirement to disclose any conflicts of interest or ex parte communications. The chair specifically noted that Arne Jonynas would not be included in signing the decision and that Cathy Hasbrouck would also not be included because she had previously provided testimony. No additional board members reported any conflicts of interest or ex parte communications.

The chair then moved the meeting to consideration of the proposed decision and indicated that members had been given an opportunity to read it beforehand. The chair recognized that testimony had subsequently been reviewed by the town's attorney. The attorney made several suggestions concerning how the Board of Abatement should conduct its meetings going forward. The chair explained that, following the meeting, she and Amie Record would meet to discuss those recommendations and that the board's rules or procedures might be modified. Any proposed changes would be brought back to the board for consideration later.

The chair then read the substance of the Notice of Decision into the record. The decision stated that the applicant's request for tax abatement was denied. The board determined that the matter presented did not qualify for abatement under 24 V.S.A. §1535(a)(4) or (5), the statutory provisions identified in the application. One of the board's principal findings was that the mistake concerning the property's evaluation was not a mistake made by the listers. The decision pointed out that the property had been subject to annual re-evaluations since the applicant acquired it in 2019. According to the decision, none of those annual assessments had been appealed or grieved within the statutory periods available for doing so.

The board further found that the applicant had not demonstrated that the taxes assessed during his ownership resulted from a clear or obvious error. The decision acknowledged that the property had sustained flood damage in 2023. However, the board stated that the listers had taken that flood damage into account when assessing the property on an annual basis. Based on the evidence presented, the board therefore concluded that the circumstances surrounding the property and its flood damage did not fall within the statutory grounds that authorize the Board of Abatement to grant a tax abatement.

The decision characterized the underlying request as, in substance, an attempt to obtain compensation related to the flood damage or to an alleged lost opportunity to obtain a FEMA buyout. The board stated that neither flood-related compensation nor an alleged lost FEMA buyout opportunity constituted a legal basis for granting a tax abatement under the board's statutory authority. The board also identified that the request did not clearly state how much tax the applicant was asking to have abated or clearly identify which tax years were involved in the request. The decision stated that these omissions created significant uncertainty and made it difficult for the board to determine exactly what action the applicant was asking it to take.

The board concluded that the evidence submitted with the application did not sufficiently establish any of the statutory grounds for abatement. The materials did not provide a sufficient basis for the board to determine that an abatement was warranted. The board summarized its reasoning by identifying three principal areas: the request did not clearly specify the amount or tax years, it did not establish that an assessment error had been made by the listers, and it did not provide evidence supporting a statutory basis upon which the board could grant an abatement. Because of these issues, the board concluded that it was unable to grant the requested relief.

After the decision was read, the chair asked whether there were any questions. No questions were raised. The chair then requested a motion to approve and sign the Board of Tax Abatement Notice of Decision for Andrew Lockwood, 40 Fenton Road, parcel 362018, as written.

A motion was made by Philip Perlah and seconded by Linda Diak to approve and sign the Board of Tax Abatement Notice of Decision for Andrew Lockwood, 40 Fenton Road, Parcel ID 362018 as written. The chair asked whether there was any further discussion, and none was offered, and clarified that Arne Jonynas and Cathy Hasbrouck would not vote on the matter. The motion passed.

<u>Other Business</u>

The chair reminded everyone that the board would meet again on September 28th. At that point, the board anticipated having two matters on the agenda, although there was discussion that the number could increase to three or possibly four. Because of the possibility of having several matters to consider, the chair notified members that the next meeting could last a couple of hours and encouraged everyone to plan accordingly.

Citizens Comments

None

Adjourn

A motion was made by Linda Diak and seconded by Gerald Gleason to adjourn. The motion passed at 5:38 p.m.