

BOARD OF TAX ABATEMENT MEETING
October 30, 2018

Members Present: Deborah Aldrich, Susan Kibbe, Patricia Budnick, Arne Jonynas, Kenneth Barrett, Heather Chase, Tom Elgan, Ben Whalen, Robert Crawford, Patricia Benelli, Bruce Parks and Colleen Truax

Applicant/Public Present: Frederick Greenwell

Chairman Barrett called the meeting to order at 6:45 p.m. and explained that the meeting is being recorded. The Pledge of Allegiance was recited.

Chairman Barrett explained that we are here for the request for tax abatement of Frederick Greenwell. He then introduced the Board to Mr. Greenwell. Chairman Barrett asked if any Board member had any conflict of interest or any ex parte communications. There were no conflicts of interest. Chairman Barrett explained that there was ex parte communications. Mr. Greenwell mailed letters to all Board members and asked the Board members to ignore the letters received in the mail, unless Mr. Greenwell presented them at the meeting. He then addressed Mr. Greenwell and explained that he would first present his case, then the Listers would have a chance to present and then the Board would ask questions. He also explained to Mr. Greenwell that this is not an appeal of the assessment. Upon completion the hearing would be closed, and the Board would go into Deliberative Session. Mr. Greenwell would then receive a letter with the Boards decision within fifteen days.

Mr. Greenwell requested a copy of the recording.

Chairman Barrett asked Mr. Greenwell to explain his grounds for abatement and the amount he is requesting to be abated.

Mr. Greenwell read a letter that had been presented to the Board. Copy attached.

Wanda Purdy read a letter that she had presented to the Board. Copy attached.

Arne Jonynas asked why the listers chose the certificate of mailing. Wanda Purdy replied cost.

Patricia Benelli asked Mr. Greenwell where he found the statement "In the case of any controversy subsequently arising it shall be presumed that the personal notices were not mailed as required"? Mr. Greenwell replied he wasn't sure, he thought it was in the abatement statutes.

Heather Chase asked Wanda Purdy, when you did the assessment did you assess the property in pre-fire condition. Same value that was pre-fire. Wanda Purdy replied that the assessment for 2018 is pre-fire.

The Listers could not get in to the residence for the 2018 assessment. The Listers left a note at the residence and did not receive an answer or call and mailed a Change of Appraisal Notice and had no reply.

Heather Chase asked the Listers if the assessment for the 2018 Grand List is over the assessment that they have done for the 2019 Grand List. Wanda Purdy answered yes.

Patricia Benelli stated that Mr. Greenwell's claim is that the statute says that a manifest error or mistake by listers is a reason for abatement and she feels that he has every right to be here before this Board.

Chairman Barrett explained that this is a hearing where we take testimony and we don't debate the merits, we will have a deliberative session for discussion.

Ben Whalen asked the Listers if they have been in the house. Wanda Purdy replied yes in August.

Arne Jonynas asked how the prior assessment came about. Wanda Purdy replied that the Listers made an adjustment because they were not living in the house because of the fire, they were living in a camper in the yard. Then the camper was removed so they knew that the house was being lived in again.

Ben Whalen asked Mr. Greenwell when was someone living in the house again? Mr. Greenwell replied October 2016.

After some more discussion it was explained that we were here for a tax abatement and not for a grievance or adjustment in the appraisal.

Chairman Barrett asked Mr. Greenwell again, what he was requesting for an abatement? Mr. Greenwell replied \$3,074.50 plus penalty and interest.

Chairman Barrett asked Mr. Greenwell if he would like his claim to be based on manifest error of listers and inability to pay. Mr. Greenwell replied yes. Chairman Barrett explained to Mr. Greenwell that if he is claiming inability to pay the Board is going to request documentation of that and he would be sent a financial form that he would have to fill out and get back to the Board. Chairman Barrett asked the Board if they would like financial information from Mr. Greenwell. Patricia Benelli advised that if Mr. Greenwell is claiming inability to pay then the Board should have the financial form. Chairman Barrett explained that this meeting would be adjourned, and another meeting would be set to a date certain. Deborah Aldrich asked Mr. Greenwell if his main reason for this abatement meeting was manifest error by the Listers and if he wanted the Board to deliberate on that reason. Mr. Greenwell advised yes for the Board to deliberate on manifest error.

Hearing was closed at 7:32.

Town of Chester/Okemo Valley – Parcel #605104.990

Chairman Barrett read a letter from Town Manager David Pisha requesting abatement of taxes on the information booth. Copy attached.

The Board felt that the abatement request did not qualify under any of the reasons for abatement under the abatement law.

Deliberative Session:

Frederick R. Greenwell – Parcel #525009.100

Ben Whalen made a motion to deny the request for abatement. Seconded by Susan Kibbe. Majority vote to deny abatement.

Town of Chester/Okemo Valley – Parcel #605104.990

Ben Whalen made a motion to deny the request for abatement. Seconded by Patricia Benelli. Majority vote to deny abatement.

A true copy.


Deborah J. Aldrich
Town Clerk/Treasurer

TO: Board of Tax Abatement
Town of Chester, Vermont

FROM: Frederick Greenwell

DATE: October 30, 2018

SUBJECT: Tax Abatement Request for 60 Colburn Rd Chester VT

Good Evening,

I hope each of you have had sufficient time to read and understand why I am here tonight to meet with the Board of Tax Abatement.

Based on a reading of 2018 assessment card notations, and her own written words August 28, 2018, when she noted a "camper" was removed from the above referenced property, Lister Wanda Purdy assumed the property was restored to its former floor plan and condition after the fire of 2012 and erroneously reassessed 60 Colburn Rd. The reassessment was undertaken without an inspection of the property. The reassessment was done lacking professional principles and thus manifests with error, resulting in a real estate tax bill totaling \$ 5,612.31, more than double the prior year amount of \$2,537.50.

Let me bring you up to date. As I stated in my September 12, communication to the Board of Abatement, I relied on several statements from the Town of Chester and saved \$2,537.50 (Sept 2017 tax amount) and paid that amount on September 17, 2018.

Contrary to Lister Purdy's words of August 28, *going to another board is not unethical*. Vermont State Statutes provide authority under section 535. Abatement (a) The board may abate in whole or part taxes, interest, or collection fees; subsection (3) taxes of persons who are unable to pay their taxes, interest, and collection fees; and sub section (4) taxes in which there is manifest error or a mistake of the listers.

In conclusion:

- You have the authority;
- I am a retired individual living on a very modest fixed income from Social Security, AND
- There is manifest error and obvious mistakes of the listers.

Accordingly, I am here tonight requesting abatement of the remainder \$ 3,074.50 principal plus interest and penalties. Thankyou

August 28, 2018

Board of Tax Abatement

Town of Chester

Chester, Vermont

Dear Members of the Board,

At this time, the request for an abatement of taxes is very vague. No reason for the abatement was stipulated and no amount was stated. After several conversations and a property visit, the Listers will be making an adjustment for the 2019 Grand List. The Listers cannot make an adjustment for the 2018 Grand List since the time for grieving a property value has passed.

History:

The property was purchased by Jean Marucci on 10/30/2009 for \$468,000. It is a stone house with 102.1 acres. There was a fire in 2012 that made the house unliveable. The owners then moved into a camper on the premises and lived there until 2018. When the Listers noticed that the camper had been removed we stopped by the property in the Spring of 2018 and left a note. The purpose was to see what improvements had been done and to correct the homestead/housesite value so the homeowner would get the most benefit of any State rebate that was due. The Listers sent out a Change in Appraisal notice on May 9th, 2018 by certificate of mailing. Mr. Greenwell is number 41. Grievance was held on June 1, 2018. Mr. Greenwell did not respond to our mailing so a grievance was not filed and the assessment figure for 2018 remains at \$509,700. At Mr. Greenwells request, the Listers made a site visit on August 6, 2018 to determine the condition of the property for the 2019 Grand List.

Since the Listers have followed the law of the State of Vermont for visits and mailings of changes in assessment, the Listers feel that no abatement is warranted. There have been other inquiries from other property owners for value changes and have been told that by law the Listers cannot change any values for the 2018 Grand List and they will have to wait until next year. Circumventing this process by going by the Listers to another board is unethical.

Board of Listers