

**BOARD OF CIVIL AUTHORITY AGENDA
ABATEMENT MEETING**

February 24, 2016

1. Call to Order 6:30 p.m.
2. Amendments to the Agenda (if needed)
3. This meeting is being audio taped. Be sure to speak distinctly and state your name for the record.
4. Role Call and BCA oath:
"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."
5. Approve minutes of Tax Grievance Hearing October 28, 2015.
6. Review the requests (see attached page). Application deadline was Wednesday, February 17, 2016.
7. Other Business:
 - ✓ Per Chair request - ensuring all have an opportunity to speak before calling a question.
 - ✓ Email of JP Isabelle concerning the Novus Barre Town Solar LLC proceedings
 - ✓ Presidential Primary & Annual School Elections 3/1/16
 - ✓ Any other business as needed.
8. Adjourn

**BOARD OF ABATEMENT MEETING MINUTES
February 24, 2016**

The duly warned Board of Abatement Meeting was held on February 24, 2016, Barre Town Municipal Building, Selectboard meeting room, in Lower Websterville at 7:49 p.m.

The following members were present: Chair Paul Malone, Jeff Blow, Town Clerk-Treasurer Donna Kelty, Jeff Blow, Gordon Booth, Charles "Chip" Castle, Tracy Delude, Philip Kolling, Robert LaClair, W. John "Jack" Mitchell, Edward Paquin, Virginia Poplawski, Christopher Violette, R. Lee Walther, Sheila Walther, and Assessor Joseph Levesque. (arrived at 6:50 p.m.).

Those absent included: J. Guy Isabelle, Rolland Tessier, Tom White, Pearl Bugbee, William Bugbee, Jay Perkins, and J.P. Isabelle. Others present included: Kim DePalmer, agent for Rita Anne Valliere.

Chair Malone called the February 24, 2016 Board of Abatement meeting to order at 6:42 p.m.

CHANGES TO THE AGENDA - None

OATH TO VOTING MEMBERS

Role Call was taken those Board members present took the following oath:

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.

BOARD OF ABATEMENT MEETING OF FEBRUARY 24, 2016 continued:

MINUTES

On a motion by LaClair, seconded by Booth, the Board of Abatement voted to approve the Tax Grievance Hearing Minutes of October 28, 2015 as presented. Castle, Mitchell, Paquin, and Violette abstained from the vote as they did not attend the meeting.

Assessor Levesque arrived at 6:50 p.m.

REQUESTS FROM THE TREASURER

A) Misty Lynn Bessette (Town owned through tax sale)

Lot off Washington Street (1.2 acres)
Tax Map 033 Lot 064-02
Request: \$708.29 plus penalties

Background: The Town of Barre acquired this property through tax sale. Laws required the property to remain in the name of the prior owner (Bessette) until the one year "right to reclaim" has expired. Transfer of ownership took place after July 1, 2015. As a result a new tax bill was generated for the current fiscal year. The Treasurer is requesting abatement in the amount of \$708.29 plus penalties citing the collection would work an injustice.

On a motion by Mitchell, seconded by Castle, the Board of Abatement voted unanimously to approve the abatement request of the Barre Town Treasurer for abatement of property taxes on the parcel described as a lot off Washington Street, Tax Map 033, Lot 064-02, in the amount of \$708.29 plus penalties citing the collection would work an injustice.

B) Town of Williamstown

Sewer Use Charge penalties for August 2015 installment
Request: \$521.71

Background: The Town of Williamstown receives an annual sewer bill from Barre Town. There have been on-going issues with the line. Due to a miscommunication Williamstown did not pay the February 2015 sewer installment on time resulting in penalties (\$438.45 plus penalties). The Treasurer is requesting abatement citing the collection would work an injustice.

On a motion by Mitchell, seconded by Violette, the Board of Abatement voted unanimously to approve the abatement request of the Barre Town Treasurer for abatement of sewer use charges for the Town of Williamstown, Tax Map 704 Lot 450-00, in the amount of \$438.45 plus penalties citing the collection would work an injustice.

C) Novus Barre Town Solar LLC

Solar Farm off Websterville Road
Tax Map 904 Lot 365-00,
Request: \$184.59 for penalties

Background: Assessing solar farms was a relatively new process for the fiscal year. Due to unforeseen circumstances the Assessor could not place a "legal" valuation on the solar farm. Novus, through miscommunication, was under the impression that since the Assessor knew of the change that must be made to the solar farm value and this change would take place prior to the first installment of property being due (August 2015). The valuation did not change which resulted in a late penalty. Novus did pay this installment plus the penalty. Therefore the Treasurer, as a matter of good will, is requesting that Novus Barre Town Solar LLC penalty (\$184.59) be abated citing the collection would work an injustice.

BOARD OF ABATEMENT MEETING OF FEBRUARY 24, 2016 continued:

On a motion by Mitchell, seconded by Poplawski, the Board of Abatement voted to approve the abatement request of the Barre Town Treasurer for abatement of a property tax penalty for Novus Barre Town Solar LLC, Tax Map 904, Lot 365-00 citing the collection would work an injustice. The motion passed with Blow, Sheila Walther, and Assessor Levesque voting no.

D) Town of Marshfield, Thomas McClay

Ambulance bill for Thomas McClay, Trip #15-10999, Date of Service July 24, 2015
Request: \$65.00 no transport fee

Background: A Town of Marshfield firefighter (McClay) had an accident with their town firetruck. There were no injuries and the firefighter was directing traffic when the EMS arrived. The Town's insurance will not cover the no transport fee (\$65.00). The Town Treasurer is requesting an abatement of the ambulance bill of Thomas McClay citing the collection would work an injustice.

On a motion by Delude, seconded by Paquin, the Board of Abatement voted to approve the request of the Barre Town Treasurer and abate the ambulance bill of Thomas McClay, Trip #15-10999, date of service July 24, 2015, in the amount of \$65.00 citing the collection would work an injustice.

E) Kitty Barrett

Ambulance (2 transports February 2, 2015)
Request: \$205.94 (\$107.94 + \$98.00)

Background: The Treasurer informed the Board two ambulance bills were returned marked deceased and unable to forward. Research verified the party is deceased. There is no estate or funds to pay the bills (balance after insurance payment), thus the request by the Treasurer.

On a motion by Castle, seconded by LaClair, the Board of Abatement voted to abate the ambulance bills of Kitty Barrett (2 transports on February 2015), trip 15-2967 in the amount of \$98.00 and trip 15-3299 in the amount of \$107.94 citing the person liable has died insolvent.

F) Joseph Goins

Ambulance Trip #15-6020, Date of Service April 12, 2015
Request: \$119.47

Background: Mail has been returned stated the patient is deceased. The Town Clerk has verified with the Hyde Park Town Clerk that the patient died on April 30, 2015. There is no estate and the balance due is after insurance payments.

On a motion by Blow, seconded by Kolling, the Board of Abatement voted to abate the ambulance bill of Joseph Goins, trip 15-6020 in the amount of \$119.47 citing the person liable has died insolvent.

G) Town of Barre on behalf of Shangraw & Pilon

Ambulance bills for Edward Pilon & Yole Shangraw
Request: \$908.40

Background: These two patients have Railroad Medicare insurance. The vendor stopped taking paper claims and required everyone to file electronic. Our ambulance billing clerk informed me there was a delay in this happening due to setup issues (on our end). As a result these two claims were submitted after the deadline and payment was denied. Even after asking the insurance to review, based on circumstances, they were denied. The

BOARD OF ABATEMENT MEETING OF FEBRUARY 24, 2016 continued:

Treasurer is asking for an abatement of the 2 bills (Pilon & Shangraw) citing the collection would work an injustice.

On a motion by Mitchell, seconded by Castle, the Board of Abatement voted to abate the ambulance bills of Edward Pilon, Trip 14-2639 in the amount of \$454.20 and Yole Shangraw, trip #14-12758 in the amount of \$454.20 citing the collection would work an injustice.

H) Town of Barre on behalf of William Davidson

11 Skylark Terrace
Tax Map 035 Lot 072-00
Request: \$25.40

Background: When the State sends the Town tax credit information after an installment due date has passed the Town will generate a "supplemental" bill for that installment. This process requires a lot of manual follow-up. It was recently discovered that one of those installments (due September 2011) slipped through the cracks and was not processed in a timely manner. This individual pays on a very timely basis. The Treasurer stated that she is confident if the Town has sent the appropriate late notices it would have been paid.

On a motion by Paquin, seconded by Lee Walther, the Board of Abatement voted unanimously to abate the property tax of William Davidson, Tax Map 035 Lot 072-00, in the amount of \$25.40 citing the collection would work an injustice.

I) Fired Up Tobacco

Personal Property of business formerly located at 379 South Barre Road
Tax Map 902 Lot 000-00
Request: \$372.95 plus penalties

Background: Fired Up Tobacco is no longer located in South Barre. There is no personal property to attach. The Treasurer is requesting abate of \$372.95 plus penalties for the period of November 2013 through June 30, 2016 citing the collection of the tax would create an undue expense for the Town.

On a motion by Booth, seconded by Blow, the Board of Abatement voted to abate the personal property tax of Fired Up Tobacco, Tax Map 902, Lot 000-00, in the amount of \$372.95 plus penalties, for the period November 2013 through June 30, 2016 citing the collection of the tax would create an undue expense for the Town.

J) Versitile Office & Storage Inc.

255 Websterville Road
Tax Map 406/050-01
Request: \$158.91 plus penalties

Background: This business moved in 2014. Their personal property tax is for the remainder of Fiscal Year 2014-2015. There have been several attempts to get the company to complete the necessary paperwork to request abatement without success. Given the dollar amount outstanding it would cost the Town more to attempt collection than to abate. The Treasurer is requesting abatement.

On a motion by Mitchell, seconded by Delude, the Board of Abatement voted to abate the personal property tax of Versitile Office & Storage Inc., Tax Map 406, Lot 050-01 in the amount of \$158.91 plus penalties citing the collection of the tax would create an undue expense for the Town.

**BOARD OF ABATEMENT MEETING OF FEBRUARY 24, 2016 continued:
ABATEMENT ITEMS**

1. Albert Stacey

Ambulance

Trip # 15-5337, Date of Service April 3, 2015

Request: \$222.64

Background: The patient is requesting abatement of the remaining balance due on his ambulance bill. Mr. Stacey provided the Board with an income and expense statement.

On a motion by Mitchell, seconded by Paquin, the Board of Abatement voted to approve the abatement request of Albert Stacey for his ambulance trip #15-5337, date of service April 3, 2015 in the amount of \$222.64 citing financial hardship. Castle recused himself due to a conflict with his employer who rents to Mr. Stacey.

2. Lucy Gordon

3 Cobble Hill Meadows

Tax Map 034 Lot 089-01

Request: Taxes on \$11,000 worth of property value

Background: The property owner informed the Board that on July 19, 2015 lightning struck her home and caused damage. The Assessor confirmed this damage and informed the Board that for the period July 19, 2015 through December 7, 2015 a portion of her home was unusable. Based on his calculations for damage (\$12,000) the recommendation is to abate taxes in the amount of \$108.09.

Board discussion focused on no evidence, other than a written paper from the Assessor to determine value, with regards to the property damage, timeframe of damage, partial versus full year use of property, and the Assessor's follow-up on repairs made and adjustment to property value.

Sheila Walther called the question and the motion passed with Paquin voting no.

On a motion by Kolling, and duly seconded the Board of Abatement voted to abate property taxes on the property of Lucy Gordon, Tax Map 034 Lot 089-01 in the amount of \$108.09 citing that property was destroyed/unusable during a portion of the current tax year.

3 Gluten Free Baking - Jean Mudgett

389 S. Barre Road -

Personal property tax map 902 Lot 355-00

Request: \$79.60 plus penalties

Background: Ms. Mudgett sent a letter stating she had closed her business on December 22, 2015. The Assessor has confirmed the closing. The request is for personal property taxes for the period January 1, 2016 - June 30, 2016.

On a motion by Blow, seconded by Delude, the Board of Abatement voted to abate the personal property taxes of Gluten Free Baking, Tax Map 902, Lot 355-00, for fiscal year 2015-2016 in the amount of \$79.60 plus penalties citing the collection would work an injustice.

The Board stated they would like to see copies of the property tax bill with future requests of this nature.

4. Jennifer McKelvey

25 Windy Wood Road

Tax Map 036 Lot 020-00

Request: \$5,400.00

BOARD OF ABATEMENT MEETING OF FEBRUARY 24, 2016 continued:

Background: Ms. McKelvey has requested abatement before with no success. Documentation included with her request was a lengthy letter and an income/expense statement.

Board discussion noted the following: the letter was undated and had been submitted at a prior meeting (not new evidence), the income and expense statement was too old (2 years), and that this was not arena for the property owner to dispute her property valuation.

On a motion by Blow, seconded by Levesque, the Board of Abatement voted to deny the request of Jennifer McKelvey, Tax Map 036, Lot 020-00 for abatement stating there was insufficient evidence to justify the request. Paquin voted no.

5. Donald Crete

430 Websterville Road

Tax Map 024 Lot 030-00

Request: \$588.97 (delinquent sewer and water)

Background: Mr. Crete's provided a brief statement on his application and submitted an income and expense statement.

Board discussion: It was clear as to what dollar amount was being requested and there was not enough supporting documentation to support granting abatement. The Board recommended the Clerk advise Mr. Crete to reapply with greater clarification on the amount and to include supporting documents.

On a motion by Blow, seconded by Booth, the Board of Abatement voted to deny the abatement request of Donald Crete, Tax Map 024, Lot 030-00, stating there was not enough evidence to support the unclear request.

The Board discussed Robert's Rules stating a motion must be on the floor before it can be discussed. While some believe this is awkward the Board agreed to use a "motion to discuss" to open the floor to discussion. This may be a better approach so as not to lead the Board into a specific action.

Robert's Rules also state a motion must be made in the positive manner and it can be voted to deny. Board members would need to take special care when voting.

6. Molly Fubel

Ambulance Trip #15-4326, Date of Service March 15, 2015

Request: \$982.00

Background: Ms. Fubel's letter and application were presented to the Board for review.

On a motion by Paquin, seconded by Violette, the Board of Abatement voted to bring the item of Molly Fubel, item #6, to the floor for discussion.

On a motion by Lee Walther, seconded by Sheila Walther, the Board of Abatement voted to deny the ambulance abatement request of Molly Fubel, trip #15-4326, date of service March 15, 2015 in the amount of \$982.00 citing the reason given on the application is not one of the statutory criteria (one made up by the patient). The motion passed with Delude, Paquin, and Levesque voting no.

7. R. Anne Valliere

Various lots off Leo Avenue/Morin Road in South Barre

Request: All taxes since Pike Properties acquired gravel pit.

BOARD OF ABATEMENT MEETING OF FEBRUARY 24, 2016 continued:

Background: Ms. Valliere is living out of state and provided via email documents which were shared with the Board. She further granted agent rights to her daughter (Kim DePalmer).

Ms. DePalmer was present and administered the oath. She read a statement from her mother speaking to the reduced sale price of the property and issue with valuation of said property.

A motion was made by Blow, seconded by Mitchell to deny the request of R. Anne Valliere for the abatement of property taxes on various parcels of land off Leo Avenue/Morin Road in South Barre stated there is no new testimony and that this Board does not have the authority to review property valuation.

During discussion Assessor Levesque stated that the value offered by a local developer does not reflect the fair market value of the Valliere property. Ms. Valliere has never appealed the value to the Assessor. Violette recused himself and put on his Zoning Administrator hat. He informed the Board that development costs for this tract of land are high due to the retention pond requirements and access to parcels.

Lee Walther called the question and was unanimously supported by the Board.

The original motion passed with Violette, Paquin, Kelty, and Levesque abstaining.

8. Nathan LaFlamme

Ambulance Trip # 15-16927 date of service is November 20, 2015

Request: \$65.00 (no transport)

Background: Mr. LaFlamme stated the EMS told him they would not be billed for any ambulance service. No insurance was needed for this motor vehicle accident.

On a motion by Paquin, seconded by Delude, the Board of Abatement voted to bring the application of Nathan LaFlamme to the floor for discussion.

The Board noted that no transports were something the Selectboard was going to look into. Blow stated for the record that due to the volume of revenue received from what is billed, as a Selectboard member, he is reluctant to change the no transport charge policy. What portion of revenue comes from insurance versus private pay? Next meeting Blow will provide this information.

On a motion by Mitchell, seconded by Violette, the Board of Abatement voted to approve the ambulance abatement of the call for Nathan LaFlamme, trip #15-16927, date of service November 20, 2015 in the amount of \$65.00 citing the collection would work an injustice.

9 Nancy D. Baer

58 Washington Road

Tax Map 025 Lot 003-00

Request: \$1,684.67 plus penalties for property, sewer, and water

Background: Ms. Baer provided an income/expense statement and detailed letter with her application.

On a motion by Paquin, seconded by Mitchell, the Board of Abatement voted to bring the application of Nancy D. Baer to the floor for discussion.

The Board noted that Ms. Baer has received two (2) additional abatements in prior years and does not feel a third will help her remedy the real estate issue she has. There are no new issues/facts to present.

BOARD OF ABATEMENT MEETING OF FEBRUARY 24, 2016 continued:

On a motion by Mitchell, seconded by Blow, the Board of Abatement voted to deny the request for abatement of property taxes for Nancy Baer, Tax Map 025, Lot 003-00 stated there is insufficient evidence to justify abatement request. The motion passed with Paquin and Castle voting no.

10. Filadeleo Lopez

Ambulance Trip # 15-16915 date of service is November 18, 2015
Request: \$1,142.00

Background: Mr. Lopez's works for a farm and had a very expensive medical issue. He is a migrant farmer and no income/expense statement was provided as he has none. He is not a US citizen and is not covered by any medical insurance. The medical issue was not a result of his work on the farm.

On a motion by Paquin, seconded by Sheila Walther, the Board of Abatement voted to bring the abatement application of Filadeleo Lopez to the floor for discussion.

On a motion by Kolling, seconded by Mitchell, the Board of Abatement voted to grant the ambulance request of Filadeleo Lopez, trip #15-16915, date of service November 18, 2015 in the amount of \$1,142.00 citing the collection would create an undue expense for the Town.

OTHER BUSINESS

Chair Malone spoke the Board and noted that in all fairness each member should be given an opportunity to ask question(s), during any meeting, prior to a voting member calling the question being discussed. It was agreed this would be the new procedure.

Since all issues regarding the Novus Solar Farm LLC tax grievance proceedings have been resolved the Chair and Board agreed this was not an issue to be taken up at this time.

The BCA was reminded the Presidential Primary and School Elections will be held on March 1, 2016. Please let the Clerk know if you are available to work.

Lee Walther noted that one of tonight's applications referred to a BCA member's employer. The Clerk did not forward notice of this information to all parties at the time it was received. After hearing the statement the Clerk then recognized this did not happen. That being said the Clerk stated that she is not aware of each BCA member employers. It was noted that perhaps this policy should be reviewed again.

In an effort to reduce the length of Abatement meetings the Clerk inquired if the BCA would be interested in combining future meetings. A good example would be to hold a second meeting in conjunction with a checklist update meeting. The benefits include: 1) a shorter waiting period for applicants; and 2) shorter abatement meetings.

On a motion by Blow, seconded by Violette, the Board of Civil Authority voted unanimously to authorize the Clerk of the Board to piggy-back future meetings at his/her discretion.

ADJOURN

On a motion by Paquin, seconded by LaClair, the Board of Abatement voted unanimously to adjourn at 9:05 p.m.

Board of Civil Authority

Donna J. Kelty, Town Clerk-Treasurer

Chair/Vice Chair

BOARD OF ABATEMENT MEETING OF FEBRUARY 24, 2016 continued:

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