

TAX ABATEMENT HEARING
March 29, 2021-MINUTES (DRAFT)
Meeting was held remotely with
Electronic Participation via Microsoft Teams

Members Present: Sue Buckholz, Chair; Nancy Howe, Vice Chair; Nancy Russell; Don Foster; Mike Morris; Bonnie Fields; Gayle Ottmann; Pat Cook; Gabrielle Lucke; Linda Trombley; F.X. Flinn; Kevin Christie; Rebecca White; Joe Turner, Assessor; Lisa O'Neil, Town Clerk; Kim Souza; Joe Major; Dan Fraser; Ally Tufenkjian; Rachel Edens; Dennis Brown; and, Staff-Dawna Nadeau, Finance Office (non-voting).

The meeting was called to order at 5:45pm. The Clerk took a roll call. The Chair, Sue Buckholz, reviewed Rules of Procedure with the membership.

Hearing # 1: Steven Leninski (Steven P. Leninski, Guardian)
72 Wood Rd.; PARCEL ID #12-158/SPAN #285-090-12887

The applicant was not present. The Chair introduced the property. The Board reviewed Mr. Leninski's written request as received September 23, 2020. Mr. Leninski indicated he is unable to pay due to health issues and financial hardship. He requested relief of fees and all extra costs. Dawna Nadeau indicated the Board of Abatement denied abatement on September 23, 2019 because the property had been sold at tax sale. Mr. Leninski paid the total due from the tax sale and paid the 2019 delinquent taxes in full. Total delinquent is \$17,178.07. The total fees equal \$ 2,579.48.

Hearing #2: Amanda and Nyles M. Oppenheimer
365 Lyman Batcheller Rd., 7E
PARCEL ID #12-8111-SBC-7E; SPAN #285-090-12091

Mr. Oppenheimer was present via electronic participation. The Chair introduced the property. Mr. Oppenheimer explained they purchased the property on July 15, 2020. They received a copy of the tax bill after the due date; it was impossible for them to pay the bill on time. Therefore, he feels the late fees do not seem fair. He indicated it was difficult to reach the Finance office during the pandemic. F.X. asked why this was not cleared up at the time of closing. Mr. Oppenheimer said he believes it is an issue of timing. Dawna Nadeau indicated tax bills are issued by the Finance Department to the owner as of April 1st. Taxes bills were mailed July 13th. The Town does mail courtesy copies as owner information is received from the Property Tax Transfer forms from the Clerk's office although it is not mandated for the Town to do so.

Hearing #3: Qutopia, LLC (Jesse LaFlamme and Nikisha Spencer)
George McNaughton, Esq.
1403 Quechee-West Hartford Rd.
PARCEL ID #7-33-3/SPAN # 285-090-11269

Attorney George McNaughton, Jesse LaFlamme and Nikisha Spencer were all present via electronic participation. The Chair introduced the property. Mr. McNaughton explained the request is due to a manifest error due to incorrect mailing address for the tax bill resulting in delayed receipt. The closing occurred on May 7th. He explained it is possible the tax bill went to prior owners, Leerink rather than Qutopia, LLC. He further explained the Property Transfer tax Return had the Hartford address on it. Once

the new owners/Qutopia, LLC received the past due notice from the Leerinks, Qutopia, LLC paid the tax bill. Qutopia attempted to retrieve a copy of the bill online but the address did not match. They are requesting a refund of interest and penalties assessed to date. Dawna Nadeau explained the address on the PTTR is not correct. It was listed as 1403 Quechee-West Hartford Rd, Hartford VT 05059. Physical delivery in this part of town requires a "White River Jct., VT 05001" mailing address rather than Hartford therefore, she adjusted the address accordingly to attempt delivery. According to a copy of a piece of mail returned to the Assessor's Office, the mail was labeled "Return to Sender; no mail receptacle; unable to forward". In addition, the Clerk explained the "05059" zip code is Quechee not Hartford or White River Jct. The Finance office was contacted by e-mail in November and advised mail should be sent to an address in Boston; Qutopia has since obtained a Quechee P O Box. F.X. Flinn explained the closing attorney should have provided a copy of the tax bill or instructions to the buyers to contact the Finance office as part of the closing process. Dawna stated the Town does mail courtesy copies of tax bills as owner information is received from the Property Tax Transfer forms from the Clerk's office although it is not mandated for us to do so.

Hearing #4: David J. Lovell
6985 Woodstock Rd.
PARCEL ID #12-42/SPAN#285-090-13253

The Chair introduced the property. The Clerk indicated she received an e-mail from Mr. Lovell dated March 21, 2021 withdrawing his Abatement request. The Clerk read the e-mail to the Board of Abatement for the record.

Hearing #5: JD Farrow Associates, LLC
5187 Route 14
PARCEL ID #2-65/SPAN #285-090-15680

The Chair introduced the property. John D. Farrow was present via electronic participation. Mr. Farrow indicated he and Trudy Rumbaugh purchased the property in 2010 (the former West Hartford Store). He said they are unable to pay the taxes at this time. He said the store has been closed since 2014. And, it was impacted by Tropical Storm Irene in 2011; they rebuilt but the "community" did not bounce back to support it. Mr. Farrow stated both he and Trudy have been unemployed for over a year due to the pandemic. They have an SBA dependent mortgage and the forbearance with Ledyard has lapsed; they had allowed interest only payments for a period. They also have a Hartford Business Revolving Loan which was interest only for the first three months of COVID. Without the COVID relief they had received they would be in even worse shape. They have tried to sell it in the past without any luck. It is not currently on the market. Kim Souza asked if the Abatement would allow them to get out of the situation to recover? Mr. Farrow indicated they are looking for temporary relief. Becca White asked if the upstairs apartment unit is rented. Mr. Farrow stated it is rented for \$900/month which helps to cover HBRLE, insurance, electric/heat.

Hearing #6: Milka Semova
138 Talbert St.
PARCEL ID #45-4/SPAN #285-090-14130

The Chair introduced the property. Milka Semova was present via electronic participation. Ms. Semova explained she is unable to pay due to financial hardship and health issues. She retired from her job last summer just before paying her August taxes. In September, she was hospitalized and required major

surgery. She is unable to work and her monthly social security equals \$605. Nancy Howe asked if the taxes had been paid. Dawna indicated both installments have been paid. Kim Souza asked if she is requesting a refund or credit for future payments; Ms. Semova indicated a refund would be beneficial.

**Hearing #7: Hartford Vermont Acquisitions Inc.
Herb, Rebecca & Tim Gray
1567 Route 14
PARCEL ID #8-49/SPAN #285-090-12337**

The Chair introduced the property. Herb, Rebecca and Tim Gray were present via electronic participation. The Grays explained they lost about 25,000 square feet to fire in July 2020; they stated that building had the highest value on the complex. They said it seems to be taking a long time to rebuild and it is costing them about \$2,000,000. They are requesting a reduction in taxes for the period since the loss. Mr. Gray indicated the taxes on the building lost to fire are roughly \$40,000. F.X. Flinn and Dennis Brown both indicated staff should have prepared calculations for the loss. The Clerk indicated Dawna Nadeau provided an estimated pro-rated calculation for portion lost (using total property value of \$932,000) for 352-day loss based on the tax for the portion of $\$25,378.21/365 \text{ days} = \69.53 per day . $\$69.53 \times 352 \text{ days} = \$24,474.56$. The Clerk e-mailed all the Finance Department information to the Board members in advance of the meeting for their information and review. Joe Turner, Assessor, indicated he had only viewed the exterior of the property since he arrived due to the pandemic. He will meet the Grays soon to determine assessed value. Dawna indicated the loss would be based upon valuation for the 2020 Grand List (established April 1, 2020) and FY 2021 taxes (July 1, 2020-June 30, 2021) tax period, not based on the 2021 Grand List Value established on April 1, 2021. Kevin Christie asked if the insurance company had verified the estimated percentage of loss. The Grays indicated, yes.

**Hearing #8: Martha Hetnik
218 Willow Circle
PARCEL ID #13-43-18/SPAN #285-090-11241**

The Chair introduced the property. The Clerk read an e-mail statement from Ms. Hetnik explaining she was unable to attend the meeting therefore she requested the Board of Abatement use her written statement. She also indicated she has been hospitalized recently for several days due to complications from dialysis. In her written Abatement request, Ms. Hetnik indicated due to her health she is unable to attain employment. She also stated she has been unable to obtain subsidized housing due to the pandemic. Her income is limited (she receives SSI in the amount of \$835.04 and food stamps in the amount of \$204.00).

**Hearing #9: George Zitka & Haryati Heijn
62 Conifer St.
PARCEL ID #14-26/SPAN#285-090-16612**

The Chair introduced the property. Mr. Zitka was present via electronic participation. Mr. Zitka explained he is requesting the late charges on his water/sewer bill be abated. He stated the bill was dated 9/30/2020 and due 10/30/2020. They typically pay through their bank (usually one week before due date); they assumed it would be processed as it had been in the past. Mr. Zitka explained the payment did not arrive at the Town Hall until 11/5/2020 due to delayed mail. The total amount of interest assessed on 11/2/2020 was \$2.88. Dawna indicated interest is charged on the first of every month as stated on the water/sewer bill.

Hearing #10: Cassie Kolok
160 Greeley Shunpike Rd.
PARCELID#7-5124/SPAN#285-090-10223

The Chair introduced the property. Cassie Kolok was present via electronic participation. Ms. Kolok explained a structure fire occurred at her residence on November 12, 2020. There was significant fire and smoke damage leaving the property uninhabitable. It will be razed in the coming weeks. There is no power or running water at the property. Dennis Brown asked if she is seeking tax relief and water/sewer? She indicated, yes.

Hearing #11: Town of Hartford
Hannah Tyler, Public Works Director
0 Sykes Avenue
PARCEL ID#44-53/SPAN #285-090-12217

The Chair introduced the property. Hannah Tyler, Public Works Director, was present via electronic participation. Lisa O'Neil and Joe Turner recused themselves. Ms. Tyler explained during the property acquisition phase of the Sykes Mountain Avenue roundabout project, in 2018 and 2019 some of the negotiations were handled by a Town of Hartford consultant (the consultants experienced a staffing change during this period) and, some were conducted by the VT Agency of Transportation team. During the process, the outstanding tax bill for this property was missed. The Town is requesting the taxes for this now town-owned property be abated.

Upon completing all the testimony for the Hearings; the Board moved into Deliberative Session. The Board rendered decisions on the first two Applications for Abatement.

Hearing #1/Leninski Decision: Dennis Brown moved to abate the fees and costs in the amount of \$2579.48 due to health reasons/hardship. Gabrielle Lucke seconded the motion. The motion carried unanimously.

Hearing #2/Oppenheimer Decision: F.X. Flinn moved to deny the request for abatement; Mike Morris Seconded the motion. The Board majority indicated the property owner should have been informed by the closing attorney about tax payment timing and/or referred the applicant to the Town to inquire about the timelines; the late fees were not assessed due to a Town error. The motion passed 19 in favor (Sue Buckholz; Nancy Howe; Don Foster; Mike Morris; Bonnie Fields; Gayle Ottmann; Pat Cook; Gabrielle Lucke; F.X. Flinn; Linda Trombley; Kevin Christie; Rebecca White; Joe Turner; Lisa O'Neil; Kim Souza; Joe Major); two opposed (Nancy Russell & Dan Fraser).

At 9:10pm, due to the late hour and the number of remaining applications on which to deliberate, Gabrielle Lucke moved to recess/adjourn until the fall of the gavel for the balance of the deliberations and decisions. F.X. Flinn seconded the motion. The motion carried unanimously.

Respectfully Submitted,

Lisa O'Neil
Town Clerk

