

**Board of Abatement  
Tax Abatement Hearings  
September 5, 2018**

**Members Present:** Kevin Raleigh; Dick Ballou; Dan Fraser; John Clerkin (Treasurer); Ken Baldwin; Alan Johnson; Nancy Howe; Rebecca White; Gayle Ottmann; Michelle Wilson (Assessor); Kim Souza; Dennis Brown; Simon Dennis; Don Foster; Jameson Davis; Richard Grassi; Roy Black; Lisa O'Neil (Town Clerk). Also present (Non-voting): Dawna Nadeau, Asst. Treasurer.

Meeting was called to order at 4:55pm. John Clerkin nominated Kevin Raleigh to preside as Chair of the Board of Abatement. Ken Baldwin seconded the motion. The motion carried.

**Michael and Pamela Selen (917 Murphy Rd, Unit 2B):**

On February 9, 2018 we had a fire at our condo. The lower level was destroyed other levels were damaged by smoke and water. Work to repair has not started as of now. The condo association is responsible for rebuild. There is a court hearing on Sept 20, 2018 to try resolve.

Kevin commented we can only abate to the end of the tax year when the event occurred (February 9<sup>th</sup> to June 30<sup>th</sup>). The assessment has been adjusted. Only the building is valued because the land is common area/associated land.

Dawna Nadeau stated the calculation is \$7.74/day for 142 days (February 9-June 30, 2018). Owner paid \$1480 out of pocket. \$1009.08 would be the amount from date of fire to June 30<sup>th</sup>. Only the building is valued since it is a condo. Michelle Wilson asked if calculation was based upon building or total bill. And, she asked if the \$11,400 got taken off for the QLLA value of the amenities as dictated by state statute. Dawna re-calculated the amount based on this information.

John Clerkin made a motion to use the site value of \$140,100 for this calculation, reduced by \$11,400/QLLA amount (\$128,700), at a per diem of \$9.02 x 142 days. Dick Grassi seconded. Motion carried unanimously. **The taxes were abated in the amount of \$1280.84.**

**Allen Knowlton and Michael Kaufman (306 Tall Timbers):** The parties were not present. The most recent information available indicates the parties are residing at Genesis. The Board wondered if they would be able to return home to occupy the property given they indicated in their letter they did not have any family to assist them. Delinquent tax calculated by Dawna \$3954.03 Current through August is Would they ever be able to occupy property. They indicated they have no family to assist. Dick Ballou commented the tax delinquency appears to precede the time in Genesis; perhaps they did not know tools available to them to resolve the delinquency. John Clerkin suggest we need more information to make an educated decision. If abatement denied, it is possible it will go up for a tax sale but, they would have the 12-month redemption period to resolve the taxes. Not saying they can or they will. The Board discussed tabling the application for abatement. Dick Grassi commented if tabled it could be held until March to give time to receive additional information. The Chair and Clerk reviewed the Abatement Rules which state a decision to abate or deny must be made.

Simon Dennis moved to deny the request abatement due to lack of adequate information to make a thoughtful decision and, to encourage the applicant to submit another request. Nancy Howe seconded the motion. The motion passed unanimously. **The Request for Abatement was denied.**

**Kerwin and Mary Brower (2712 N. Hartland Rd.):** Mr. Brower appeared before the Board. He bought the property over 30 years ago. He asked for a flea market vendor license put on the place. As part of the process, the state had to look at it to check water, etc. Mr. Brower told the State it was not necessary because the Town tests the water because of the landfill. The Town said it was okay. He spoke with Ralph Lehman after learning from the state the water was considered contaminated. It went on for a few years. The neighbors sold their property to the town to get out of the water issue. Mr. Brower said he did not take advantage of that opportunity because he had other aspirations for the property. He said, then in 2010, the economy tanked. Mr. Brower also lost his job. It took his boss two years for the boss to pay severance and he was not permitted to collect unemployment during that settlement period. After that, Mr. Brower went to file for unemployment but he was not eligible. Then, two of his sons and a grandson were involved in a serious car accident. One son was in a coma for 10 days and, the other son was in a coma for 30 days. The grandson was unscathed and had survivor remorse. The son who was severely injured was put in a rehab place near Rutland so, Mr. Brower traveled to see him several times a week. His son is unable to talk or care for himself. After a year of rehab, the son returned to live at Mr. Brower's home. They got some assistance to put in ramp and accessible bathroom. They care for him (he is severely disabled; cannot care for himself; he is 33 years old). I do not work for all these reasons. Mr. Brower also stated he has oral cancer. He has had many surgeries. He also requires blood transfusions. In addition, he has been diagnosed with osteoporosis and he broke his wrist 10 days ago from a fall. He has a farm stand and tries to earn what he can from that. He stated, "I can't seem to get back on my feet". Kim Souza asked Mr. Brower if he will be able to pay his taxes in the future. He stated he sold the town 5 acres for \$60,000; with those funds he paid off his mortgage and others who had assisted him along the way. He cashed in 401K and owes the IRS. He says property is contaminated from landfill. "I grow vegetables. I do what I can".

John Clerkin asked if the valuation ever changed because of the contamination of the soils. Mr. Brower did not think so. It was suggested Mr. Brower may decide to appeal the assessment if contamination has not been taken into consideration in the past.

Dawna Nadeau stated the delinquent tax amount is \$2660.08 (includes penalties and interest through June 30<sup>th</sup>). Rebecca White moved to abate the taxes, interest and penalties in the amount of \$2660.08. Jameson Davis seconded the motion. The motion carried unanimously. **The taxes were abated in the amount of \$2660.08.**

**S & J Greene, LLC (1248 Maple St.):** John Clerkin and Kevin Raleigh both recused themselves due to past or current business relationships with the taxpayer. The Greene's were unable to attend. Lisa O'Neil read into the record their letter containing their reasons for requesting abatement. The reasons included health issues, property damage due to the July 1, 2017 storm and Tropical Storm Irene. Dawna Nadeau stated the taxes were abated in 2012 due to damage of Tropical Storm Irene. Kim Souza asked why the value increased. Michelle Wilson said the land value went down. The building value went up because of town-wide re-valuation. Michelle indicated the assessors have depreciated all the value out of it they can without it the property being condemned. The building does have issues. There is still discussion about Town responsibility. Michelle said they did had a pre-grievance conversation but the Greene's did not request a Tax Appeal Hearing. Dawna Nadeau stated a total of \$17,197.97 is delinquent from 2015, 2016, 2017 and 2018. The last payment made was made April 13<sup>th</sup>, 2016 toward delinquent 2015 tax year.

Dick Ballou said it appears the basic problem is from July 1, 2017 when the heavy rainfall and subsequent issues. Dennis Brown asked if the owners had insurance? They had flood insurance but the flood insurance did not pay because it was the lower level that was impacted. Dan asked if the land was repaired is the property in use/habitable. Michelle stated the Greene's are in dispute within the town as to who/how the issue gets resolved. Pat Cook asked if the business still operating. Yes, it is. Dick Ballou

suggested looking at 2017 taxes. July 1, 2017-June 30, 2018 which would be represented as \$5244.42. Dick Ballou moved to abate taxes by \$5244.42 due to issues related to property lost during tax year 2017 related to July 1, 2017 storm and problem not being able to resolve the issue with the state and town. Dennis Brown seconded the motion. Kim proposed to amend the motion to abate taxes, penalties and interests due to inability to pay related to health issues. Jameson seconded the proposed amendment. John and Kevin abstained. The amendment passed. The Board voted to accept the original motion as amended. **The taxes were abated in the amount of \$5244.42.**

**Marc Garza (672 North Main St.):** Marc Garza appeared. The building was lost in a fire on June 19, 2018. Mr. Garza does not plan to rebuild at this time. Dawna the fire was on June 19<sup>th</sup>. The calculation, based upon the commercial building only at a non-residential rate equals \$126.24. The calculation for FY 2019 for commercial building would be \$3992.08. The FY 2019 amount not be considered at this time (can only look at 2018 taxes). For the FY Balance of \$3992.08 Mr. Garza could request Abatement at the next hearing to be held sometime in March, 2019. Dennis Brown moved to abate \$126.24 due to personal property loss in tax year 2018. Rebecca White seconded the motion. The motion carried. **The taxes were abated in the amount of \$126.24.**

**Barbara Reed (1210 Hartford Ave.):** Ms. Reed was not present. Lisa O'Neil read her request into the record. Ms. Reed requested an abatement due to health issues and being unable to work during her 8 months of Cancer Treatments and fixed income. The tax amount for the 2018 period, July 1, 2017 to June 30, 2018, is \$1812.23. Rebecca White moved to abate the taxes in the amount of \$1812.23. Gayle Ottmann seconded the motion. Motion carried unanimously. **Taxes were abated in the amount of \$1812.23.**

**Larry Cyr (63 Division St.):** Mr. Cyr was not present. Dawna Nadeau stated in November 8, 2017 the Town of Hartford purchased the Cyr property in tax sale so, the one-year redemption date is approaching. The Board deliberated about several questions: what happens if we abate and there has been a tax sale? Would the action take it out of tax sale? It may be possible for taxpayer to make a payment arrangement. Dawna Nadeau stated no payments made. If we abated just 2018 does it undermine the tax sale? Dan stated we may be prolonging the process if we grant an abatement in any amount because he does not appear to have a plan going forward. We may not really be helping him which is the end goal. Nancy Howe asked if the property is bought by someone else after the redemption period what would they owe? The buyer would have to be bring taxes current.

Simon Dennis moved the Board of Abatement reject the application for tax relief from Larry Cyr on the grounds we do not have a mechanism to resolve the tax sale issue and his burden. Dick Ballou seconded. The motion carried unanimously. **The Request for Abatement was denied.**

**Agnes Zephyr and Robert Hamlin (2131 Hartford Ave.):** Mr. Hamlin appeared. The request is being made due to an assessment error (property was assessed with twenty bathrooms rather than 1.5 bathrooms). The tax should have been \$3720.56 rather than \$5215.38. The difference is \$1494.82. Alan Johnson moved to abate \$1494.82 due to the assessment error. Dick Ballou seconded. Dennis Brown commented this should have been able to be handled differently (administratively) so, not so painful. The motion was approved. **Taxes abated in the amount of \$1494.82.**

Dick Ballou made a motion to adjourn; Ken Baldwin seconded. Motion carried. The meeting adjourned at 7:15pm.

Respectfully Submitted by Lisa O'Neil, Town Clerk