

**Minutes of Board of Abatement Meeting  
Friday, August 23, 2013**

Board of Civil Authority Present:

Jared Cadwell, Chair (Jared), Robert Vasseur (Robert), Tony Egan (Tony), Lisa Koitzsch (Lisa), Ann Day (Ann), Patti Lewis (Patti), Gussie Graves (Gussie), and Rick Rayfield (Rick)

Guests Present:

John Vanhook  
Robert and Diana Nordahl via phone.

**Parcel ID#05-069 – John Vanhook (John)**

10:05 a.m. – Jared called the meeting to order.

After introductions, Jared began by asking John to confirm that his request is based upon the description and status of property which have changed substantially within the past year.

John replied yes and stated he believed it was pretty straightforward. He is being taxed on two houses, the main house and a barn with apartment above. The main house was pulled down in April 2013. Jared asked for confirmation that the current listing included a house that no longer exists.

John answered yes. It had come to his attention when he came to discuss his taxes with Patti, who provided the Lister information to him, where he saw the two houses listed. John re-stated he started the demolition in April 2013 and completed in May 2013.

Jared wanted a technical question clarified from a statute's point of view. If the property existed as of April 1, 2013, then does that fact nullify the tax abatement request because taxes are based on a taxation year of April 1 – March 31? Or was the request being heard within the Town of Fayston tax year of January 1<sup>st</sup> to December 31<sup>st</sup>?

There followed discussion surrounding 24 V.S.A. Section 1535 which states the BOA may abate taxes "When the real or personal property that is the subject of the tax has been lost or destroyed during the tax year".

Gussie said that listing property is based on an April 1<sup>st</sup> – March 31<sup>st</sup> year.

Rick asked that at Town Meeting the voters vote on taxes to be raised so doesn't that mean Town taxes were also based on an April 1<sup>st</sup> – March 31<sup>st</sup> year? The answer was no, at Town meeting voters were voting on a calendar year and part of that budget was retroactive.

Jared said it was relevant to John's request if the house had been razed before or after April 1<sup>st</sup>, 2013. Gussie stated the house was there as of April 1, 2013 and was down sometime in early May.

John replied that it was but that demolition had started in April and was complete in May and that no permit was needed or issued for the demolition.

Jared noted that the Board of Abatement (BOA) has to base their decision on the information that the property existed on April 1, 2013 and that what happened after April 1, 2013 would pertain to the 2014 taxes.

John pointed out that a shed was still listed as being on his property but had been gone since 2010. Gussie said the Listers would take care of that immediately.

Jared noted that the shed request was a kind of amendment to the request in front of them in that John was now asking the Listers to change, and the BOA to abate, taxes on a shed for the past three years.

Rick noted that this falls on statutory language in that the BOA should not hear an Abatement request without the appellant going through Lister Grievance and if necessary the Board of Adjustment processes first.

Jared asked if it was the consensus of the BOA that 1) the razing of the house does not fall under the 2013 tax abatement purview and 2) that the matter of the shed should be taken up with the Listers via a grievance process?

Rick felt that the BOA should be looking at the house issue.

John replied no, after this discussion, probably not for 2013.

Lisa cautioned that setting a precedent by moving from the April 1<sup>st</sup> deadline could become a problem and gave an example in the opposite that if someone were to pay their 2013 taxes, then build a new structure, would they then receive another tax bill for this improvement on their property?

Lisa noted that John has now supplied the Listers with current information so that they can adjust his property value for the 2014 tax year. Gussie asked if John would then have to come back to the BOA in 2014 and the answer was only if his listing still reflected the razed structures.

Gussie noted that there is still value on the razed house due to the foundation, water and septic improvements still on the property.

10:37 a.m. BOA thanked John for his participation and closed his hearing.

**Parcel ID#09-023 – Diana and Robert Nordahl (Diana and Robert)**

10:38 a.m. - Diana and Robert joined the meeting via conference call. Jared introduced himself, stating the BOA was present and that the BOA simply needed to hear any further information Diana and Robert had regarding their abatement request.

Diana stated that they had been under the impression from their first hearing when they asked the BOA to review their listed four bedroom property and reduce it to two for 2013, that the BOA would also consider tax adjustment for the prior years.

Diana and Robert had seen their assessed value of \$225,200.00 for 2010, 2011 and 2012 when they received their yearly tax bill and believed that to be an assessment for a two bedroom instead of the four bedroom it had mistakenly been listed as.

Lisa asked Diane how long they had owned the property and was told 1998. To clarify, Lisa asked Diana if she was requesting abatement of tax for 2010-2012. Diana answered yes. Diana noted the \$351.66 tax adjustment that was made on the 2013 tax bill as a result of their first hearing. She understands that there will be different values and tax rates for different years.

Diane was asked if she was comfortable with the current assessed value of the unit at \$203,400.00 and she stated she was.

Jared thanked Diana and Robert and closed the hearing.

10:47 a.m. – Robert made a motion to move into deliberative session. Ann seconded. No further discussion, all in favor, motion carried.

11:00 a.m. – Jared made a motion to close deliberative session. Ann seconded. No further discussion, all in favor, motion carried.

#### **DECISIONS MADE:**

##### **Parcel ID#09-023 – Diana and Robert Nordahl (Diana and Robert)**

Lisa made a motion to grant the Nordahls request for abatement of a portion of taxes for 2010, 2011 and 2012, due to a 4 bedroom vs. 2 bedroom assessment. Lister will calculate the amount based on assessment and tax rates for those years. Ann seconded, no further discussion, all in favor, motion carried.

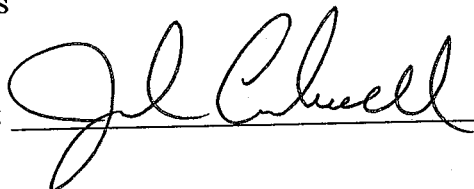
##### **Parcel ID#05-069 – John Vanhook (John)**

Rick made a motion to deny the request for abatement of taxes for 2013 since the structure was still present as of April 1st and to refer the issue of the demolition of the house and shed to the Listers to be addressed on the 2014 tax assessment, In addition, the BOA asked for the shed to be adjusted for 2013 through Errors and Omissions with Listers and Selectboard. Jared seconded, no further discussion, all in favor, motion carried.

11:02 a.m. – Rick made a motion to adjourn. Lisa seconded, no further discussion, all in favor, motion carried.

Respectfully Submitted:  
Patti Lewis

Approved: \_\_\_\_\_



Date: \_\_\_\_\_

8.28.13