

**Minutes of Board of Abatement Meeting
July 17, 2013**

Board Present: Jared Cadwell, Robert Vasseur, Ed Read, Tom Bisbee, Ann Day, Rick Rayfield, Lisa Koitzsch, Gussie Graves, Fred Spencer, Tony Egan

Appellants: Robert & Diana Nordahl, Theodore Vassalo (via telephone)

Meeting called to order 5:00 p.m.

Jared went over rules of procedure and stated the need to elect a Chairperson. Lisa nominated Jared and Ed seconded the motion. The motion was approved unanimously.

Nordahl – Parcel ID # 09-023-

Mrs. Nordahl thanked the Board for its timely consideration of her case. She pointed out that her property, Unit 23 at The Battlegrounds, is listed on the town valuation sheet as a four- bedroom unit when in reality it is a two-bedroom unit. She noted that she had originally questioned the listed square footage of her unit but that issue has now been resolved. She stated that sales from other units in the development have been well below value. In response to a question from the Board, she noted that the property was last appraised in 2009.

Jared noted that valuation is an item that should first be addressed through the town grievance process with the listers, and if the result of that process was not satisfactory, then it could be brought before the Board of Civil Authority (BCA), not the Board of Abatement (BOA). The only issue the BOA could address at this hearing was the number of bedrooms listed on the valuation sheet. Gussie confirmed that the unit is a two-bedroom unit with a loft.

Mr. Nordahl stated that on the valuation sheet, each bedroom is assigned a rate of \$10,000. With the listed rate, the valuation sheet shows a value of \$40,000 for the four bedrooms. Mrs. Nordahl added that when they rent the unit, it is listed as a two bedroom. Mr. Nordahl confirmed that the original plan for Unit 23 (formerly Unit 4G) was as a three bedroom unit but one bedroom was eliminated. In response to a question by Ed, Mrs. Nordahl said that no unit at the Battlegrounds was the same as they had all been completed by different builders.

Jared summarized the Nordahl's request by noting that the BOA would address the issue of the number of bedrooms in a closed deliberative session and that the Nordahls would be notified of the BOA's decision within 15 days. He also noted that the Nordahls could contest the valuation of their property in the town grievance process before April 1, 2014. Rick added that discussing the issue with the listers as soon as possible would expedite the process.

At 5:17pm, Jared made a motion to close the Nordahl hearing and open the Theodore and Janet Vassallo hearing. Rick seconded the motion. All approved.

Vassalo – Parcel ID # - 06-076-

Mr. Vassalo joined the meeting via telephone to discuss his request for abatement on his property located at 447 Farm Road. He stated that his request for abatement was simple. The town valuation sheet lists his acreage as 1.8 acres when in reality it is actually 1.5 acres. He and his wife discovered this fact when they decided to sell the property and saw that the original deed

and property drawings listed the land as 1.5 acres. He is appealing to the BOA for restitution of taxes back to 1996, the date he originally purchased the property.

Jared asked Mr. Vassalo if the information given to the listers in 1996 showed 1.5 acres and Mr. Vassalo said yes and reiterated that this was the information on the deed and the original property map. Rick asked Mr. Vassalo if the acreage is noted on his yearly property tax bill. Mr. Vassalo responded yes and that it is listed as 1.8 acres.

Gussie confirmed that after Mr. Vassalo brought the matter to her attention, she researched the issue and found that both the deed and the original property survey list the acreage as 1.5. She noted that this matter was brought before the Select Board on July 1, 2013 as an Errors and Omissions matter. The Select Board approved changing the acreage from 1.8 to 1.5 from 2013 onwards and the Vassalo's tax bill was reduced by \$98.40 to reflect this decision. At this point she submitted the original Property Transfer Tax Return (PTTR) form for consideration.

Rick pointed out that the PTTR dated 5/17/96 showed 1.8 acres. Gussie said that when the transaction was recorded in 1996, the 1.8 acres was entered and has been used ever since. The correct acreage of 1.5 acres is the one listed on the original deed and the property map. Rick asked if there was any common land that could be considered part of the Vassalo property and Mr. Vassalo said there was no public ownership of land at Fayston Farms, only a septic easement.

Jared announced that per the rules of the BOA, the public hearing would close and the Board would move to a deliberative session. The Vassalos will receive a response in 15 days.

Jared also announced that in the interest of time, the BOA would postpone its deliberative session until later in the evening since the BCA needed to convene on another matter as well. Ann made a motion to delay the deliberative session and Tom seconded it. All approved. The hearing closed at 5:38pm.

DECISIONS

At 6:25, Jared reopened the BOA meeting to deliberate on the two cases: Nordahl and Vassalo.

Nordahl

Jared restated the Nordahl's request that the number of bedrooms listed on the current valuation sheet for their property should be changed from four to two for the 2013 property tax year.

After a short discussion about whether or not this matter should be addressed at the next Select Board meeting under the Errors and Omissions Clause, **Rick moved to change the Nordahl's property valuation sheet to reflect the change from four bedrooms to two bedrooms. Lisa seconded the motion. The motion was carried unanimously.**

Vassalo

Jared summarized the Vassalo request to abate taxes from 1996 to 2012 based on an error on the property valuation sheet that lists the acreage as 1.8 when in reality it is 1.5.

Ed stated that the 1.8 acres was listed on the property transfer tax form and that the Vassalos have had the opportunity to grieve this issue since 1996. He added that abatement for this issue should not be made retroactive.

Tom declared that if the town made a mistake then the Vassalos should be reimbursed.

Rick noted that Vermont law states that the BOA **MAY** abate taxes for manifest errors but it is not required to do so.

Jared pointed out that Vermont does not do a good enough job educating taxpayers on their obligations and duties. As taxpayers, we should all look out for our own interests and not just assume that everything is evaluated fairly. Tony suggested that a notice be included with every tax bill indicating that it is the property owner's responsibility to ensure that the information listed on the valuation sheet is correct.

Lisa agreed with Tom but suggested a 50/50 abatement solution. Gussie and Tony vehemently disagreed and said that the mistake was based on information listed on the property tax transfer form and that retroactively abating the taxes would set a bad precedent. Rick added that the responsibility in this case lies with the owners of the property.

Ed and Jared noted that when the mistake was brought to the listers' attention this year, it was amended for 2013 right away.

Ed made a motion to not approve the Vassalos request for retroactive abatement based on that fact that the 1.8 acres was listed on the original Property Tax Transfer Return and was not a manifest error. Bob seconded the motion. There were eight votes in support of this motion, and two votes against. The motion carried.

Jared made a motion to close the deliberative session and Bob seconded the motion. All approved. The listers were dismissed and the meeting was closed at 6:44 p.m.

Respectfully Submitted:
Lisa Osborn Koitzsch
Justice of the Peace

Approved: _____ Date: _____