

Minutes of Board of Abatement Meeting
Thursday, May 24, 2012

Board Present: Robert Vasseur (Robert), Ann Day (Ann), Patti Lewis (Patti), Tom Bisbee (Tom), Jared Cadwell (Jared), Tony Egan (Tony), and Fred Spencer (Fred)

Listers Present: Gussie Graves (Gussie).

Guests: Lee Treffinger (LT) via Telephone Conference.
Parcel ID 10-035

Meeting called to order 10:15 a.m.

Tony Egan and Fred Spencer chose to sit as Board Members vs. Lister in order to form a quorum.

Jared opened the meeting and introduced all who sat at the table. He administered the oath to LT and Gussie.

LT explained the property history beginning in 1986 including but not limited to:

- flood of 1986
- subsequent heating solutions
- apartment vs. non apartment in the basement
- 2000 business in Burlington that was not a success
- replacement of the roof in 2000
- rot in the back discovered
- trees removed
- water running into the house due to frozen septic system
- contacting Gussie in 2000 to discuss assessment if he raised the roof for storage
- his claim of lack of response
- his recognition that he was busy with ill parents
- impracticality of using lower level for living space
- his participation w/Gussie in the 2004 reassessment process

At this point Jared explained to LT that this was an abatement hearing and that the chain of events he was describing was more toward the assessment of the property not ability to pay related to the Board of Abatement.

LT explained that in 2008, he began to make payments toward his taxes and thought things were going in the direction that would allow him the opportunity to pay.

LT stated he believes the lister card information he received is incorrect. He hoped to sort out the judgment of what the building is at this time in hopes of lowering the taxes assessed, thereby allowing for abatement of taxes plus interest and penalty.

Jared and Robert explained he should address the assessment issues at the Lister Grievance hearing scheduled for May 29, 2012 and that grievance adjustments, if any, are for the year in which you grieve, not retroactive, and he should not have an expectation that adjustments go back to 2007. Today the Board was only considering LT's ability to pay delinquent taxes.

LT further discussed his opinion that there is only one bathroom in the house not two.

Gussie then spoke stating she was in the house a week ago, last Wednesday, and that there was a bathroom upstairs and one down. She recalled that she and LT had spoken about his house in 2004, discussed that the downstairs was a furnace room, and had come up with what was a fair assessment of the property. She went over the cost card including but not limited to:

- Assessment of the basement area as a crawl space
- Siding in for 50%
- Heat in for 50% (electric)

In 2010, LT did not allow the Listers in the house for re-appraisal purposes yet still they reduced the assessment by between 13-15%. She noted they would take this discussion up on May 29th, 2012 at the grievance hearing.

Jared again noted that grievance adjustments, if any, would affect the current year taxes, not previous years.

Ann asked LT for what period of time he had occupied the property. LT stated he had lived at the property full time from 1988 – 2007 with some time spent in Burlington and since then in his current home in NJ.

Jared asked LT again what he was asking this Board to act upon regarding his past due balance.

LT stated that he could find the wherewithal to pay the past due taxes given enough time to do so and was hoping to stop the tax sale because of this hearing and get back on a payment plan as he had before. He is also waiting on an insurance settlement that might help him pay.

Jared stated it is State Statute and Town Policy to move to tax sale for lack of payment of taxes and wondered about the possibility of LT to re-engage a payment plan.

Patti explained some of the history of events leading to tax sale. A tax sale was in progress in the fall of 2011 but she agreed to postpone due to promises and a subsequent payment agreement by LT. LT did make two tax payments of \$605.00 but none thereafter causing the agreement to become invalid. There have been four years of delinquent tax notices sent with numerous opportunities to make payments and come to the Board of Abatement. At this point, the only way to stop tax sale is to pay the taxes. There is a one-year redemption period, which gives LT the opportunity to redeem the property. The only effect this Board of Abatement hearing could have on the tax sale is the amount of taxes due.

Board thanked LT for his time and explained that this Board would consider his ability to pay and make and post a decision, by May 29th, 2012.

Board then discussed the evidence presented regarding LT's ability to pay, including but not limited to:

- Failing business with his son
- Ownership of 2nd home in NJ
- Tax payment history
- Circumstances leading to tax sale
- Insurance Policy near settlement

Jared made a motion to deny Mr. Lee Treffinger's request for tax abatement due to insufficient evidence presented to demonstrate his inability to pay, that the value of the property itself is such that there are other avenues available to pay the delinquent taxes, and that the amount due remain

at \$18,299.10 (plus June interest which will be due prior to tax sale). Tom Bisbee seconded, no further discussion, all in favor, motion carried.

Patti Lewis recused herself from the vote due to possible conflict of interest as Delinquent Tax Collector.

11:25 a.m. – Ann Day made a motion to adjourn. Robert Vasseur seconded, no further discussion, motion carried.

Respectfully Submitted:
Patti Lewis
Town Clerk

Approved: _____ Date: _____