

Board of Abatement

9/27/18

Board of Civil Authority (BCA) Present: Jared Cadwell (Jared), Chuck Martel (Chuck), Michael Jordan (Mike), Patti Lewis (Patti), Lisa Koitzsch (Lisa), Doug Mosle (Doug), Sarah Stavraky (Sarah), and Rick Rayfield (Rick) (Board)

Appellants Present: Keith Kuegel (Keith) – 03-086.001

Jared called the meeting to order at 10:31a.m.

Rick made a motion to continue the hearing from 9/17/18. Lisa seconded. No further discussion, all in favor, motion carried.

Jared noted that at the conclusion of the first meeting the Board had asked Keith to present more information. He was asked to clarify his request for abatement and he did this in an email that arrived this morning at 10:00 a.m. He was asked to present a document that showed he had authorization to act on behalf of the property owners and he emailed a page from the Certificate of Trust. He was asked to further clarify the status of the parcel and whether or not it could be subdivided. He presented an email exchange between Attorneys Kim Cheney and Sheila Getzinger.

Rick handed out copies of the deed and an excerpt from a letter from Sheila to Keith and Susan dated April 2, 2009. He also handed out an email exchange between himself and Sheila Getzinger dated 9/20/18.

Sarah asked for clarification that the 2009 reappraisal happened after Keith had suffered major medical issues. Keith confirmed that to be true.

Rick said there are several ways that the BOA can abate taxes and that there were two possible clauses that Keith's request could fall under: Lister Error and Inability to Pay. He asked Keith why he had not grieved his property assessment in the past and Keith reiterated that this was due to his medical issues.

Lisa asked if the Board needed to decide which clause was the most pertinent to Keith's request or if they could address both clauses. Keith stated that he has been unable to pay his property taxes due to financial constraints.

Chuck stated that it was not under the Board's purview to adjust an appraisal and that the Board can only abate taxes. Doug said that the assessment can be grieved to the Listers and that Keith has already grieved for next year. The question at hand here is whether Keith's land has been over-assessed and whether that assessment was a Lister Error.

Jared reiterated that the purpose of this open hearing was to give Keith an opportunity to give the Board any more pertinent information and for the Board to ask any questions they have of Keith.

Rick asked Keith to clarify what SSDI meant pertaining to Keith's income. Keith explained that it was an acronym for Social Security Disability.

Rick stated that Keith might have not agreed with Sheila Getzinger's legal assessment of his deed and wondered if Keith could see a way to fight for his subdivision. Keith said that he recognizes how the deed is written and that unless a rich investor could help, Keith does not have the means to fight this.

Chuck said that when this subdivision was being proposed, and the abutters were at the DRB hearing, the abutters stated that Keith and Susan's lot could not be subdivided. Chuck, who was a DRB member at the time, said that Keith and Susan said that the lot could be subdivided based on their interpretation of the deed. Chuck asked Keith when it was he realized that he could not develop his subdivision and Keith responded that it has been a few years now and that he tried to get the deed legally changed to allow the subdivision but to no avail. Keith said it had been a dream to develop this piece of land and that both he and Susan thought that they would be able to.

Lisa asked Keith what it was about his interpretation of the deed when he went before the DRB to subdivide, that made him think that he could subdivide it. Keith reiterated that he and Susan thought it would be allowed. They made a request to The New England Land Association (NELA) to change the covenants but they were turned down.

Keith noted that there could be some numbers that weren't correct in the email he sent the Board this morning.

Sarah warned the Board not to close the public hearing until they were sure they had all the information they needed from Keith.

Keith told the Board that his former accountant Doug Hall had dropped the ball in handling his affairs. Keith stated that he had given Doug Hall Power of Attorney but that Doug never filed the appropriate documents. Keith told the Board that he has not filed an income tax return in the last three years. This could be the reason why there has been no state tax adjustment on record for those years.

Keith was asked if based on the Certificate of Trust, would Susan be responsible for the property taxes too. Keith said that he and Susan are divorced and that he and Susan made a side agreement after the divorce in which Susan gave him the property and did not want to have any more to do with it.

Rick asked Keith if Susan was still working for the State of Vermont Housing Department and Keith said yes.

At some point during this discussion Keith had to leave the meeting. The BOA decided they did not need a deliberative session and continued the meeting in the open forum.

Mike asked the Listers, if in a re-appraisal or an evaluation of a property, is there any aspect of the process in which the property deed is reviewed?

Doug responded that deed research is critical in the valuation of the property when it is first sold and he imagines the deed was read by Gussie.

Sarah asked the Board if they wanted to address both clauses for abatement; lister error and inability to pay. Rick commented that it seemed that Keith had held on to his dream to develop for too long. Sarah stated that Keith could fix this issue legally but that it would be very costly.

Doug addressed the question of possible lister error. He believes Gussie Graves (former Lister) made some reasonable assumptions about the land and the additional five lot subdivision. During the 2010 reappraisal she had removed the \$25,000.00 valuation and instead increased the grade to reflect that value. There had been an additional increase in the valuation in the 2016 reappraisal. Doug said he and his consultant had looked very carefully at this piece and felt it had been assessed fairly. He noted that

Keith receives \$188,000.00 credit because the land is in current use. Decreasing the value will also affect the current use reduction on taxes.

Board debated again if Keith is the sole payer for the property and is Susan really not responsible for any of the costs.

Board agreed that they need to see evidence of his ability to pay and without him having filed taxes the past three years there would be no idea of what type of relief he might be afforded. Doug said the State fixes the max tax adjustment to \$8,000.00 a year but also noted something called the "super circuit breaker" which kicks in for very low-income people who would be required to pay no more than 10% of their total income. Rick again stated he would like to know Susan's responsibility to pay property taxes.

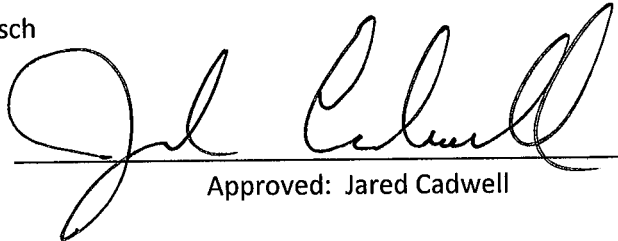
After much discussion, and looking at the Trustee Certificate recorded with the Town, the Board decided to ask Keith for the following;

1. Legal document showing that Susan no longer has any interest in property.
2. Full Trust Agreement that includes article 14
3. Specific evidence of his income since 2009.

Chuck made a motion to continue the hearing until October 10, 2018 at 9:00 a.m. at the Fayston Municipal Building. Sarah seconded. No further discussion, all in favor, motion carried.

Respectfully Submitted:

Patti Lewis & Lisa Koitzsch



Approved: Jared Cadwell