
BOARD OF ABATEMENT MEETING

August 28, 2018

6:30 PM | City Hall Chamber Room

A meeting of the St. Albans City Board of Abatement was held on August 28th, 2018 at City Hall.

Present were: Joseph Luneau, Michael McCarthy, James Pelkey, Marie Bessette, Helene Biggie, Michael Biggie, Dianna Baraby, Donna Corrigan, Martin Manahan, Curry Galloway, City Clerk-Treasurer; David Southwick, Assessor; Timothy Smith, Mayor. Appellants: Patrick Cross, Gloria Hayden, Norma Dashno.

I. CALL TO ORDER

The meeting was called to order at 6:31PM by Joseph Luneau, Chair, followed by the Pledge of Allegiance. Audio recording of meeting taken.

II. ORGANIZATIONAL MEETING

a. Adopt Rules of Procedure

- i. Rules of Procedure were sent in advance to all board members for review. A motion was made by Michael McCarthy, and seconded by James Pelkey to approve the Board of Abatement Rules of Procedure as presented. Motion carried unanimously.

b. Appoint Chairperson and Chair *pro tem*

- i. A motion was made by Diana Baraby and seconded by Donna Corrigan to appoint Joseph Luneau as Chair of the Board of Abatement. Motion carried unanimously.
- ii. A motion was made by Diana Baraby and seconded by Donna Corrigan to appoint Michael McCarthy as Chair pro tem, to preside in the absence of the Chair of the Board of Abatement. Motion carried unanimously.

III. TAX ABATEMENT APPEALS

a. Patrick Cross – 36 Brainerd Street, Residential

- i. Administered oath.
- ii. Abatement was requested based on Statutory criteria 24 V.S.A. 1535 (a)(5):
Taxes or charges upon real or personal property lost or destroyed during the tax year. Mr. Cross stated that it was destroyed during the tax year by fire, total loss, on the market for reconstruction. The date of the fire was May 5, 2018. Mr. Cross wishes only to pay tax on the land value only of \$53,000.00. Requested to know when this would take effect. Board stated that we would go into a deliberative session and would respond within 30 days with a decision.
- iii. A motion was made by Diana Baraby and seconded by Martin Manahan to abate the taxes on building and keep taxes on the land based on the current assessment as of the start of the tax year, July 1, 2018. Motion to abate the interest and penalties for this quarter only. Motion carries anonymously.

b. Gloria Hayden – 82 Upper Welden Street, Residential

- i. Administered oath.

- ii. Abatement was requested based on Statutory criteria 24 V.S.A. 1535(a)(1): *Taxes or charges of persons who have died insolvent*. Ms. Hayden stated that her late partner, James Remillard passed away on January 17, 2018 which had an effect on her income decreasing from losing the Social Security death benefit nor the caregiver stipend. Board inquired as to why she is taxed at a non-residential rate and if a homestead certificate was filed. The property contained an apartment upstairs which accounted for the non-homestead rate but Ms. Hayden informed the board that she is no longer using that apartment as a rental unit. Board requested to know what she was seeking from them regarding reductions. Ms. Hayden requested her taxes be lowered. Board inquires if she go back and amend her taxes to reflect a homestead occupancy to achieve what she is after? Assessor, David Southwick states: HS122 Has submitted homestead, did state home was being used for non-residential for that time. Taxes have been ruled by that state splitting homestead granting state payment back, fully processed application could go back to reassessment of homestead. Board inquires if taxes were abated partly or in full at this time how would her financial situation be different next year? Ms. Hayden stated there would be no change in income. Board suggests that the criteria, 24 V.S.A. 1535(a)(1): *Taxes or charges of persons who have died insolvent* is inaccurate and should have been filed under third category, 24 V.S.A. 1535(a)(3): *Taxes or charges of persons who are unable to pay their taxes, charges, interest, and/or collection fees*.
- iii. A motion was made by Michael McCarthy and seconded by James Pelkey to abate the amount of \$167.27 to be applied to the November 21, 2018 second

quarter tax payment which represents the difference between the homestead and non-residential rate and encouraged the property owner to refile for homestead. Motion carries unanimously.

c. Norma Dashno – 24 Nason Steet, Residential

- i. Administered oath. Abatement was requested based on Statutory criteria, 24 V.S.A. 1535 (a)(3): Taxes or charges of persons who are unable to pay their taxes, charges, interest, and/or collection fees.* Board inquires why appellant is abating. Ms. Dashno stated she is looking for financial help and gave history of job loss and financial hardship – worked at Mylan, where she claimed she was fired after a medical leave and that her wage went from \$18.00/hour to \$12.50/hour and exhibited a pile of late bills. Board noted her delinquent status in the 270.45 and appellant stated she had not paid 1st quarter 2018-2019 taxes in the amount of \$554.55. Board member, James Pelkey inquired if the abatement was granted would that have a positive financial effect and if she was close to being current on her bills. Appellant stated she was close with repaying some of her bills. Board inquired of clerk what interest and penalties would be applied with the response of 1% interest.
- ii. A motion was made by James Pelkey and seconded by Donna Corrigan to provide immediate abatement of \$825.00 in back taxes and abate penalty of 1% interest applied to the 1st quarter payment.*
- iii. Chair, Joseph Luneau notes that we had a similar case but did not make an abatement and motions to amend standing motion. James Pelkey did not choose to dismiss motion. Previous Motion fails 4-8. A motion was made by*

Timothy Smith and Seconded by Helene Biggie to abate \$270.45 in delinquent tax to be more in keeping with previous applicant. Motion carries unanimously.

d. Lili Gamache – 86 North Main Street, Personal Property

- i. Abatement was requested based on Statutory criteria, *none chosen*. Based upon application it appeared that it was inferred that the complaint correlated to, 24 V.S.A. 1535(a)(4): *Taxes or charges in which there is a manifest error*. Appellant was not present for hearing but submitted materials and the discussion was held.
- ii. Based on business being opened on April 2017. Assessor, David Southwick stated this business closed after the tax year closed in 2017. Appellant argues that when the business closed all personal property was removed. Board member Martin Manahan argues the equipment came out about three months ago. It appeared the amount being abated was \$63.51.
- iii. A motion was made to deny request by Martin Manahan and seconded by James Pelkey due to the property being in the unit during the tax period.
Motion passes 11-1.

IV. MINUTES OF PREVIOUS MEETING

- a. A motion was made by James Pelkey and seconded by Michael McCarthy to approve the minutes of the October 24, 2017 Board of Abatement meeting. Motion carried with the following members abstaining from the vote: Donna Corrigan.

V. ADJOURNMENT

- a. A motion was made at 7:50 PM by Martin Manahan and seconded by Dianna Baraby to adjourn the meeting. Motion carried unanimously.

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