

HARTFORD BOARD OF ABATEMENT
Thursday, May 16, 2024
Hartford Town Hall, Room 1
171 Bridge Street, White River Jct., VT 05001

MINUTES (Re-posted as Corrected 5-28-24)

Members present: Ken Baldwin; Sara Blood; Lynn Bohi; Susan Buckholz; Lannie Collins; Pat Cook; Don Foster; Ida Griesemer; Nancy Howe, Chair; Susan Kirincich; Joseph Major, Treasurer; Mike Morris; Lisa O'Neil, Clerk; Nancy Russell, Vice-Chair; Brandon Smith; Kim Souza (left mtg. at 5:45pm); Rick Vincent, Assessor; Rebecca White.

5:17pm: Nancy Howe opened the meeting of the Board of Abatement (BoA). She welcomed the new members of the BoA/Select Board, Ida Griesemer; Sue Buckholz & Brandon Smith. She explained the BoA acts as a bridge between the needs of the Town and the needs of Taxpayers. Sometimes the tax impact is minimal, but there are times when it is more significant. Tax Abatement is not related to Assessment (taxpayer challenge of Assessment are handled through the Assessor Grievance process and Board of Civil Authority/BCA Tax Appeal process). The Chair reminded the BoA, a Board of Civil Authority meeting will follow at the conclusion of the BoA meeting.

Hearing #1: Charles Jameson
Property Location: 1856 Quechee Main St., #7C
Parcel ID #12-60-RBC-7C/SPAN #285-090-12658

The Chair opened the hearing. Susan Buckholz recused herself (she left the hearing & did not participate during deliberations). The applicant was not present. The Clerk noted the date on the Application opposite the applicant's signature was written by her because Mr. Jameson had not dated the application. She wrote Feb 24, 2024, in error (the applicant submitted the request on February 2, 2024, as noted by the date stamp). The Clerk read an e-mail from Mr. Jameson dated March 26, 2024, which stated: *"I did not pay any tax in February. We have been waiting for some materials to finish refurbishing and get the State and Local final inspection. I am hoping by mid to end of April."* The Chair noted Mr. Jameson had appeared before the BoA last Fall. At that time, he was the first of the building occupants to appear before the BoA and he did not yet have enough information to know how long it would take for the building to be renovated and occupancy granted. The BoA granted the first half of the annual taxes. Subsequently, other occupants of this building requested Abatements armed with more information from contractors, the State, etc. with an anticipated occupancy timeline of late spring to mid-summer of 2024; the full year of taxes were abated for these occupants based on the additional information. Nancy Howe closed the hearing. Kim Souza left the meeting after the hearing due to another commitment and did not participate in deliberations for this application.

Hearing #2: April Waters (Tiffany Waters & Kristy Waters also attended)
Property Location: 6 Ledgeside Terrace
Parcel ID#32-46-1/SPAN #285-090-13889

The Chair opened the hearing. April Waters was present; (Ms. Waters' daughters, Tiffany Waters & Kristy Waters, also participated); they all took the oath and acknowledge receipt of the Rules of Procedure.

Ms. Waters explained the property had been her late father's. He passed away in 2015. Initially, she was under the impression the property was willed to another party, but that did not happen. Ms. Waters had been using funds from the Estate to pay the taxes until funds ran out. Last August she asked the attorney representing the Estate to pay the taxes, but she found out that was not done. Ms. Waters explained the property cannot be occupied due to damage caused while the property was unoccupied for several years, then it was further damaged by squatters. She was living out of State during the pandemic and was unable to travel back to Hartford. The health inspector visited the property and, according to Ms. Waters, he said only family members could perform work on the property. Ms. Waters explained she had limited financial resources, and most family members were seniors with health issues, so only minimal work could be done; it was not enough to salvage the property. Late last year the property was transferred to her through Probate Court action. They have moved a camper onto the property, but Zoning does not permit them to occupy it. They are without a home at this time. They hope to put another unit on the property at some point, so they can all live there, but they do not know when that will happen. Nancy Howe closed the hearing.

Hearing #3: Sarah Moodie
Property Location: 5133 Old River Rd.
Parcel ID# 2-135/SPAN#285-090-13231

Nancy Howe opened the hearing. Sarah Moodie was present. She took the oath and acknowledged receipt of the Rules of Procedure. Ms. Moodie explained she has had some difficulties and struggles, but she said she is not big on making excuses. She has been a teacher for 27+ years and currently works for a Charter School in Claremont, NH. She faced foreclosure, but she was able to catch up on payments enough to avoid it. Mike Morris asked if she has the ability to pay going forward. She explained she has difficulty managing her finances, so she has started to take steps to put bills on auto-pay, she secured a personal loan to help, and she has started a savings account specifically for property taxes. Nancy Howe commented that teachers must renew their licenses regularly and asked if she has been able to keep up with that. Ms. Moodie stated she had and is licensed in both Vermont and New Hampshire. She has made some payments to her outstanding property taxes due. The Clerk requested a current statement from the Finance Department on 5/16/24 because Ms. Moodie had indicated, by e-mail, she planned to make a payment prior to the Abatement hearing. The statement showed a total outstanding balance of \$2,807.42. Ms. Moodie had initially asked to have penalties & interest abated; the Clerk explained the most recent payment was applied to interest & penalties first, then the payment balance was applied to principle, leaving only \$42.42 in interest due. Rebecca White asked if Ms. Moodie had established a payment plan for the remaining balance. Ms. Moodie had not yet done so. Nancy Howe closed the hearing.

Hearing #4: Miranda Sprang
Property Location: 43 Country Lane
Parcel ID #8-130/SPAN #285-090-15462

Nancy Howe opened the hearing. The applicant was unable to attend the hearing due to illness. Lannie Collins noted the Select Board heard a presentation regarding a Hazard Mitigation application for this property and the Select Board approved submitting the application for Hazard Mitigation. There was a brief discussion about whether this information and action created a conflict for Select Board members. The consensus among the BoA was it did not create a conflict. Rick Vincent, Assessor, visited the property and submitted photos of the property for the BoA. He knocked on the door and attempted to

call the applicant, but no one answered. The photos showed yellow caution tape blocking off the driveway parking area to the corner of the house. The parking area showed cracks spray painted orange leading toward the carport. The carport appeared to be leaning off the block foundation. One photo showed trees leaning into the ravine. Mr. Vincent explained the ravine appears to drop off 60-100 ft. The bulkhead appears to be sinking on one side. The information & photos provided by the Assessor are considered testimony therefore, Mr. Vincent will abstain from voting on this abatement request. Ida Griesemer explained the Fire Marshal and State Geologist are involved. She said the information the Select Board was given indicated the cracks have expanded since April 24th. Mr. Collins stated she has not lost use of the property at this time. It is unknown if the applicant is still occupying the property; the Clerk was under the impression she was still living at property at the time the applicant submitted the request. Nancy Howe closed the hearing.

7:00pm: Ken Baldwin made a motion to go into Deliberative Session; Rebecca White seconded the motion. The motion carried.

7:40pm: Nancy Russell made a motion to come out of Deliberative Session. Don Foster seconded the motion. The motion carried.

Sue Buckholz recused herself from Hearing #1; Kim Souza was present for Hearing #1 testimony; she left the meeting at 5:45. She was not present for hearings # 2-4 and did not participate in deliberations or vote on any of the requests.

Hearing # 1: Charles Jameson-1856 Quechee Main St., #7C

Rebecca White made a motion to abate the full amount of \$526.26 which includes penalties and interest. Mike Morris seconded the motion. The motion passed by unanimous vote. The BoA concluded the applicant and the Board of Abatement now have more information about the property status and the progress of the renovations needed to re-occupy the property than when Mr. Jameson first appeared before the BoA.

Hearing #2: April Waters-6 Ledgeside Terrace

Sarah Blood made a motion to abate \$2,399.34. Lynn Bohi seconded the motion. The motion passed by unanimous vote. The BoA acknowledged Ms. Waters had paid property taxes with funds from the Estate even prior to the transfer of the property ownership to her, however she was unable to sustain the payments due to financial hardship and they noted the property is uninhabitable.

Hearing #3: Sarah Moodie-5133 old River Road

Lannie Collins made a motion to abate \$2,321.42. Lynn Bohi seconded the motion. The motion passed by unanimous vote. The BoA noted the applicant went through a period of not knowing how to remedy the situation, but she appears to be taking actions to put herself in a better financial position and to track her financial obligations going forward. The BoA abated an amount reflecting the penalties and interest that had been due prior to Ms. Moodie making a recent payment toward the balance.

Hearing #4: Miranda Sprang-43 Country Lane

Lannie Collins made a motion to deny the request for abatement. Mike Morris seconded the motion. The motion passed. Brandon Smith abstained. Rick Vincent, Assessor, did not vote because he provided testimony. The BoA noted the applicant has had use of and has occupied the property for the tax period.

Mike Morris asked if all owners of a property must sign requests for abatement, rather than only one party. Joe Major will gather information regarding the question.

Rick Vincent provided an overview of the two versions of property cards (one, Beacon-Schneider Corp, is available on the Town website-this is a summary card & birds-eye view footprint. The other, produced from the Vision database, can be obtained from the Assessors' office-this has more specific valuation data). Rick used two properties as examples; both property owners had come before the BoA previously and had lost some use of and/or finish level due to the flooding in July 2023. At the time, Rick was unable to attend the Abatement hearings and the BoA wrestled with calculating the loss of use and assigning value to the loss of finished spaces.

Cost/Market Valuation: finished basement is included in this value. *Construction Detail* all these items contribute to cost valuation. *Building Sub-Area Summary Section* is a summary of the sketch. Ex: BAS=first floor/base area; there is a unit cost for each feature. There is a base rate (ex., \$96 per sf). That base rate will change based on the features of the house such as siding type, etc. There is a factor applied to all features; some add value, some deduct value. For example, T-111 siding would be less than Clapboard siding. *RCM = Replacement Cost New. Actual year built vs. Effective year built* (represents its condition quality).

There is no easy way to say the finished basement equals X dollars. Each property is different and for valuation they use all the factors to calculate the overall value during re-valuation. Rick stated if he knows of the loss, he can go to the property in advance of the Abatement hearing to evaluate the situation and calculate a change in value. Sue asked if there should be another application for situations when there is a loss. Nancy Howe reminded the BoA it is up to the applicant to supply the information; we have modified the application numerous times.

8:20pm: Lannie Collins made a motion to adjourn the Board of Abatement. Sue Buckholz seconded the motion. The motion passed.

Lannie Collins made a motion to convene the Board of Civil Authority. Nancy Russell seconded the motion. The motion passed.

The Clerk provided an overview of some legislative updates impacting Abatement, Charter Open Meeting Law, Municipal Code of Conduct, and the SOS Challenge List from ERIC mailing file. She noted she would e-mail the information to members rather than print hard copies.

8:35pm Sarah Blood made a motion to adjourn the meeting of the BCA. Sue Kirincich seconded the motion. The motion carried.