HARTFORD BOARD OF ABATEMENT
Thursday, April 10, 2025
Hartford Town Hall, Room 2
171 Bridge Street, White River Jct., VT 05001

MINUTES (DRAFT)

Members present: Jo Alexander; Lynn Bohi; Sara Blood; Pat Cook; Miranda Dupre; Scott Farnsworth; Don Foster; Ida Griesemer; Nancy Howe; Sue Kirincich; Erik Krauss; Brett Mayfield; Mark McNamee; Linda Miller; Lisa O'Neil, Town Clerk; Adam Ricker; Brandon Smith (left at 6pm); Rick Vincent, Assessor.

5:30pm: Lisa O'Neil, Town Clerk, called to order the Board of Abatement (BoA) Meeting. She explained this is the first meeting of the new BoA therefore a Chair and a Vice Chair need to be selected. In the past, the Chair and Vice Chair of the Board of Civil Authority (BCA) have also been selected as the BoA leadership, but it is not a given. The Clerk asked for nominations. Don Foster made a motion to nominate Nancy Howe for Chair and Sara Blood for Vice Chair of the Board of Abatement. Lynn Bohi seconded the motion. No other nominations were offered. The motion carried unanimously.

Nancy Howe, Chair, provided an overview of the Abatement process and the Rules of Procedure. She stated there are the statutory criteria for Abatement requests noting the applicant must determine which criterion applies to their request. She explained when we grant property tax abatements, the Town is still responsible for paying the education tax to the State of Vermont. The BoA must consider the merits of each request while recognizing the needs of both the applicant and the Town. She explained members cannot engage in ex parte communication regarding any requests with each other, the applicants or others nor gather supplemental information independently in advance of the hearing. The Clerk does contact the Finance Department and the Department of Public Works (DPW) to provide any pertinent information regarding the application to the BoA. The BoA can only consider the information presented; no new information can be presented during deliberations-all testimony must be presented in open session. She stated the BoA may grant the abatement request in full or part or deny the request.

The Chair explained before each hearing the members will be asked, for the record, if they have had any ex parte communication or if they have a conflict of interest. She then outlined the procedural steps the BoA follows for each hearing. The meetings are recorded and posted per statute. Typically, we hold all hearings and then deliberate for all requests; deliberations are not public or recorded. The Clerk reminded the BoA the hearings are quasi-judicial proceedings; they are open to the public to observe, but members of the public may not participate.

Scott Farnsworth asked if any of the applications fell into like groups as defined in recent legislation. The Chair reviewed the option for the Board of Abatement to hear a "class" of applications as a group; applicants may opt out of the class designation. The Abatement request for class will apply equally to each applicant in the class. She explained an example is a flood/storm event whereby multiple property owners are seeking abatement resulting from the same incident.

The Clerk mentioned the new requirement for legislative bodies, including quasi-judicial boards such as the BCA and BoA, are now required to take training to comply with the recent Code of Ethics legislation. The training must be completed by mid-September. The Clerk will forward the information to the board members. She stated she will also forward webinar information regarding Open Meeting Law as well.

Nancy noted Mike Morris made a motion on Town Meeting Day to increase the BCA compensation from $50 per four-hour shift or any part thereof to $100 per four-shift or any part thereof. The motion passed. The increase will be applied beginning July 1, 2025.

Hearing #1: **131 Depot Street, LLC/Qiang Bin NI**
Property Location: 131 Depot Street
Parcel ID #7-5250/SPAN #285-090-15676

The Chair opened the hearing and identified the property. She noted the applicant indicated to the clerk he was unable to attend the hearing. She noted the criterion selected by the applicant was "clear & obvious error". The applicant requested the water be shut off and the Department of Public Works shut the water off in March 2024, but the property owner continued to be billed the water/sewer base rate. The owner notified the Finance Department. Communication occurred between DPW and the Finance Department regarding the issue; they determined the owner should not have been billed after the utility was shut off. Lynn Bohi noted usage shows "zero" on the billing statements. The Chair closed the hearing.

The Chair noted the next property owner listed on the agenda indicated they were not able to attend the hearing; she suggested the BoA consider re-arranging the agenda to accommodate applicants who are present. The BoA agreed.

Hearing #2: **Town of Hartford (Boyce property/formerly Hammond)**
Property Location: 41 Winter Street
Parcel ID #45-255-41/SPAN #285-090-11535

The Chair introduced the property and welcomed John Haverstock, Town Manager, representing the Town of Hartford (TOH). Mr. Haverstock affirmed the oath and indicated the criteria for the request were "persons died insolvent" and "mobile home moved from the Town".

The Town Manager explained, as Delinquent Tax Collector, he and his staff attempt to reach taxpayers with outstanding tax payments. In this instance, no response was received from the taxpayer and the TOH has determined Arthur Hammond passed in 2022. In addition, the mobile home, previously located at Chambers Mobile Home Park, was removed and a new mobile home was installed at this address. The Town Manager indicated the Assessor has assessed the new mobile home and a bill will be issued to the owner once the outstanding taxes owed by Mr. Hammond are resolved. Taxes became delinquent beginning in 2016 and continued through Mr. Hammond's ownership. The Town Manager stated the TOH is requesting the outstanding taxes, penalties and interest in the amount of $8,343.39 be abated since there is not a way for TOH to collect the delinquent taxes from Mr. Hammond. The owner of record is responsible for payment; the TOH is a creditor but there is no evidence Mr. Hammond had a will or assets.

Erik Krauss asked if there is a way for TOH to track mobile homes. According to the Town Manager, VT League of Cities & Towns (VLCT) was contacted and they told him it is difficult. Mark McNamee asked if the TOH had tried to deal with this in 2016. The Town Manager stated he was not in the position at that time. He noted during the pandemic the State placed a moratorium on tax sales for a period of time. Brett Mayfield noted the Hammond mobile home was not "liveable condition" and it was dismantled.

Nancy Howe commented the 2024 Abatement & tax sale legislation changes now require delinquent tax notices include information regarding the abatement process, so we may see an increase in the number of abatement requests. She asked about the delinquent tax process. The Town Manager stated delinquent taxes notices are sent to the mailing address of record. The tax sale process can only occur after taxes are delinquent for two years and the delinquent balance exceeds $1,000. The TOH sends additional notice to the property owner stating the matter is being turned over to a tax attorney to begin the tax sale process. The property owner can request a payment plan; if a payment plan is established and adhered to, the tax sale process does not move forward. If that option is not chosen, the attorney will send notice to the property owner of the impending tax sale and the attorney conducts a tax sale. The property owner has a final chance to bring the taxes current before the property is sold to third party. There is a one-year redemption period whereby the property owner can pay off the delinquent taxes, penalties and interest then retain the property. The Chair closed the hearing.

Hearing #3: Taaha Rehmani & Jennie E. Friedman
<u>Property Location:</u> 8 Third Avenue
Parcel ID #45-200/SPAN #285-090-16215

The Chair introduced the property. Mr. Rehmani was present, and he affirmed the oath. The criterion for the request is "clear and obvious error". Mr. Rehmani explained they bought their home in September. He set up autopay for property taxes through the town system in January. He received confirmation the set up was successful. A few days after autopay was established, he received notification that the taxes had been paid. The previous owner also used autopay during their ownership. The tax payment was debited from the previous owner's bank account rather than Mr. Rehmani's account. The previous owner notified the Hartford Finance Department of the error. The payment was refunded to the previous owner. The Town did not notify Mr. Rehmani of the error or that the taxes remained unpaid. Mr. Rehmani stated it was reasonable to expect the payment had been made after receiving notice of payment after he set up autopay. After receiving the late notice, Mr. Rehmani contacted the Finance Department and Kerri Thebodo explained what had happened. She also sent an e-mail to the Clerk confirming Mr. Rehmani's account of the issue. Mr. Rehmani has requested the interest & penalties totaling $104.40 be abated. The Chair closed the hearing.

Hearing #4: Elizabeth C. Stahler
<u>Property Location:</u> 1893 Willard Road
Parcel ID #32-46-1/SPAN #285-090-12821

The Chair introduced the property. The applicant was not present. The criterion noted on the request form was "unable to pay". Ms. Stahler stated in her application she is a single-parent and single-income household. She unexpected childcare expenses because her child did not get a pre-K spot. The application copies provided to the BoA had the last line cut off the first page; the Clerk read the line to the members. Mark noted the applicant stated she expected to receive a reminder notice for the tax payment due. The Chair stated bills are issued in July with two stubs and reminders for the second payment due in February are posted on the Listserv, the newspaper, the Town website, and the electric sign at Town Hall. Jo Alexander commented she and others do not regularly access many of these methods. The applicant requested $216.99. Lisa noted the correct calculation for the interest and penalties is $216.69. The Chair closed the hearing.

Hearing #5: John M. & Arnalyn Asis
<u>Property Location:</u> 32 Demers Avenue
Parcel ID #43-52/SPAN #285-090-15475

The Chair opened the hearing. The applicants were not present. On their application they explained they paid off their mortgage last year and their mortgage lender said they would receive a tax bill in the mail. According to the property owners the bill was sent to another house, and the applicant had been out of the country from November until early March and discovered the bill upon returning. They selected the criterion "circumstances that were difficult to foresee or outside a person's control". And they are requesting an abatement in the amount of $118.98 representing penalties and interest.

Mark McNamee asked if both property owners were out of the country; this is unknown. Lisa noted we don't know what address the bill was sent to. Based on the application, it appears they own two properties on Demers Avenue including #'s 41 & #32. The bill in question appears to be for 32 Demers Avenue. Sue Kirincich noted if the Post Office doesn't deliver the bill, the taxpayer is still responsible for paying the bill. The Chair closed the hearings.

7:20pm: Brett Mayfield made a motion to enter into deliberative session. Linda Miller seconded the motion. The motion passed unanimously.

8:00pm: Mark McNamee made a motion to exit deliberative session. Erik Krauss seconded the motion. The motion passed unanimously.

Hearing #1
131 Depot Street, LLC

Mirande Dupre made a motion to approve the abatement request in the amount of $516.84. Scott Farnsworth seconded the motion. The motion passed unanimously.

Hearing # 2
Town of Hartford /(Hammond-41 Winter St)

Jo Alexander made a motion to abate $8,343.39. Miranda Dupre seconded the motion. The motion passed unanimously.

Hearing #3
Rehmani/Friedman

Scott Farnsworth made a motion to grant an abatement in the amount of $104.40. Sara Blood seconded the motion. The motion passed unanimously.

Hearing #4
Stahler

Rick Vincent made a motion to abate $216.69. Brett Mayfield seconded the motion. The motion passed unanimously.

Hearing #5
Asis

Pat cook moved to deny the abatement request. Jo Alexander seconded the motion. The motion passed unanimously.

8:10pm: Sue Kirincich made a motion to adjourn. Sara Blood seconded the motion. The motion passed unanimously.

Submitted By Lisa O'Neil, Town Clerk