HARTFORD BOARD OF ABATEMENT
Thursday, October 23, 2025
Hartford Town Hall, Room 2
171 Bridge Street, White River Jct., VT 05001

MINUTES (DRAFT)

Members present: Jo Alexander; Sara Blood, Vice-Chair; Pat Cook; Mary Erdei; Tim Fariel; Jen Horn; Nancy Howe, Chair; Susan Kirincich; Brett Mayfield; Linda Miller; Lisa O'Neil, Town Clerk; Rick Vincent, Assessor; Ryan Walther; and Rebecca White.

5:31pm: Nancy Howe, Chair, called the meeting to order. She provided an overview of the Rules of Procedure.

Hearing #1: Woodstock Area Adult Day Services, Inc. dba Scotland House Adult Day Care
Property Location: 8828 Woodstock Road
Parcel ID #12-162/SPAN #285-090-14888

The Chair opened the hearing and identified the property. Eric Fritz, Executive Director and Charlie Rattigan, Board Member for WAADS/Scotland House were present and affirmed the oath & acknowledged they had received a copy of the Rules of Procedure. They are requesting an abatement in the amount $6,240.16. Mr. Fritz described the services provided and the purpose of the organization. He said they are asking for an abatement on the residential building to help them achieve long-term financial stability. He explained the losses for fiscal year (FY) 2025 resulting in a negative cash flow of over $123,000 in FY 2024 & FY 2025. Mr. Rattigan said they have changed the name of the organization from Scotland House to Upper Valley Adult Day Care Center to better encompass the region covered; they have received a grant to purchase a van to assist with transportation for clients because that has been a roadblock for some; and they are embarking on a development plan, they have an experienced development person on the board and have formed a development committee to help get them on the road to stability. Mr. Rattigan indicated in recent months they have raised $25,000 in gifts and expect to increase that amount with development efforts. They receive $20,000 from Woodstock annually as approved by the voters. Mr. Fritz said they are considering approaching the Town of Hartford to request funds. The Clerk explained the petition process & timeline to have an appropriation request placed on the ballot. They hope the business plan in place, PR and marketing will help them break even in approximately 18 months. The residential property and garage are leased and utilized to generate additional income for the organization. Sue Kirincich asked what the monthly income amount is from the rents; Mr. Fritz indicated it was around $2,500/month. The Assessor explained an income property would not be eligible for tax exemption. Mr. Fritz stated the rental amount is less than market rates. Mr. Vincent asked if they charge for services; Mr. Fritz said they are paid for services via three sources: VT Medicaid; the VA; & private payers on a sliding scale. The Clerk noted the organization received tax abatements from Hartford in 2019 and 2020. Sue Kirincich asked how long they had been in operation; if they have operated without a loss in the past; and what town the participants are from. Mr. Fritz said they began operation in 2018, then were closed for 15 months during the pandemic, reopening in June 2021 and they have not had a year without a loss. He said there are participants from Hartford, Hartland, Woodstock, from VA hospital and some from Lebanon, NH, but they are not yet NH Medicaid eligible. They are currently serving about 20 individuals, but they have greater capacity. Becca White asked if they had explored selling the residential property. Mr. Rattigan explained they have discussed selling it, but it would not be immediate. He added the original intent was to generate income to offset expenses. The Chair closed the hearing.

Hearing #2: Sharon Rogers
Property Location: 1375 Hartford Avenue
Parcel ID #24-35/SPAN #285-090-15070

The Chair opened the hearing and identified the property. The Ms. Rogers and her daughter, Lily Hempt, were present. They affirmed the oath & acknowledged they had received a copy of the Rules of Procedure. Ms. Hempt explained her mother had gotten gravely ill; she experiences memory issues and severe arthritis, then last winter Ms./ Hempt also became ill and was unable to work. Since then, they have been having difficulty making ends meet. Ms. Hempt stated the property is occupied by Ms. Rogers, herself and her son, who just graduated from Hartford Adult Learning. She is now back to stable, part-time employment and they are trying to build back, but the weight of the amount owed makes it difficult. She is also seeking other avenues to generate additional income. Ms. Rogers has considered selling, but she said the property is not in a condition to sell. They indicated when Ms. Rogers first took possession of the property, she was unaware of the Homestead filing requirement. They have since filed and received a state payment toward taxes. Ms. Hempt indicated they are receiving some help from SEVCA and have spoken to COVER who has done some assessments of the property, but they have such a backlog, they are not on COVER's repair schedule. They are requesting 75% of the tax burden owed and penalties and interest. The Chair noted the information provided with the request was detailed and thorough. The Chair closed the hearing.

Hearing #3: Vahe Mkrtchyan & Armine Hovhannisyan
Property Locations: 1163 Baker Turn, 2D
Parcel ID #7-8071-KWC-2D/SPAN #285-090-10419

The Chair opened the hearing. Vahe Mkrtchyan & Armine Hovhannisyan were present and affirmed the oath & acknowledged they had received a copy of the Rules of Procedure. They are requesting an abatement in the amount of $2361.90. Mr. Mkrtchyan explained they purchased the condo in August 2024; He said the amount of the abatement request is based on a value of $230,000, which is thinks is a more accurate assessed value for the property. The Notice of the townwide Re-Appraisal was sent to the previous owner, so they were unaware of the opportunity to request a Grievance Hearing to contest their new assessment. The assessed value increased to $335,000 which is above the purchase price of $274,000. They did not find out the tax amount until this year, and the grievance period had expired by the time they received the tax bill. They were directed to the Board of Abatement. The Assessor's Office was not aware of the transfer of the property, and the purchase of their property was not included in the sales report for the re-appraisal. Mr. Mkrtchyan noted the purchase price was $274,000, but included a special assessment to the HOA in the amount of $41,500.00 paid by the seller and the unit came fully furnished (he estimated the value of the furnishings to be $20,000-$25,000). Mr. Mkrtchyan provided some comparable properties and sales to illustrate why they feel the assessed value of $335,000 is not reasonable. He provided an overview of a study regarding tax Regressivity in Hartford, VT and Windsor County. The Clerk explained it appears at the time of transfer when the deed was recorded, the Property Tax Return (PTT-172) did not get copied into the Clerk records or sent up to the Assessors and Finance Department to update their records. She pointed out that the address noted on the PTT-172 for Vahe Mkrtchyan & Armine Hovhannisyan is not the address provided on the abatement request form as their primary mailing address, so she is unsure if he would have received the Grievance Notice or tax bill even if the PTR-172 had been shared internally. Mr. Mkrtchyan stated in an e-mail to the Clerk dated August 6th he does not use the address for their mailing address, but he has access to it and checks it every now and then. The Assessor shared a copy of the PTT-175 related to the purchase and noted no value was assigned for the furnishings (personal property). He also noted parties to the sales in the Kingswood Condo complex handled the Special Assessment in different ways to include: the buyer assuming the cost of the HOA Special Assessment at closing; the seller paying from the proceeds of the sale; or it had been paid in full prior to the sale making it more challenging to perform a true price comparison in sales value. Sue Kirincich and Nancy Howe both noted the Board of Abatement cannot consider or change the assessment, rather they can consider the taxes. The Chair closed the hearing.

Hearing #4: **Elizabeth A. Robinson**
Property Location: 1295 Hartford Avenue, #2
Parcel ID #24-73-STC-2/SPAN #285-090-14157

The Chair opened the hearing and identified the property. Elizabeth Robinson was present. She affirmed the oath & acknowledged they had received a copy of the Rules of Procedure. Ms. Robinson said she purchased the property in September 2023, and she did not receive a tax bill in 2024. She received a delinquent tax notice, and she said she called the Town Manager who indicated someone would call her back to discuss, but no one called her. She explained she misunderstood the tax bill upon receiving it; she did not initially understand taxes could be paid in two installments. She had paid taxes in Bridgewater previously, but it was set up differently. Ms. Robinson is requesting to have the interest and penalties abated. The Chair closed the hearing.

Hearing #5: **Apartment Living LLC**
Property Location: 30 A Street
Parcel ID #24-25/SPAN #285-090-10429

The Chair opened the hearing and identified the property. Shannon Purcell was present. He affirmed the oath and acknowledged receipt of the Rules of Procedure. Mr. Purcell stated there had been a significant water leak at the building, but the water did not enter the sewer system. The Department of Public confirmed it did not enter the system. They are requesting an abatement in the amount of $3,819.35 plus $68.57 for the interest charged. The Chair closed the hearing.

Hearing #6: **Judy Trussell**
Property Location: 30 Winter Street
Parcel ID #45-255-30/SPAN #285-090-10341

The Chair opened the hearing and identified the property. Judy Trussell and her representative, attorney Sarah Nunan were present. They affirmed the oath and acknowledged receipt of the Rules of Procedure. Ms. Nunan explained that Ms. Trussell lost her job in June. Ms. Trussell received the tax sale notice. The tax sale went through in August. Ms. Trussell was unaware she was required to file the Homestead Declaration; she did file this year but not for years prior. Ms. Nunan indicated they are discussing the possibility of filing the Homestead for the previous three years with the Vermont Department Taxes. Ms. Nunan indicated the Norwich Lions Club is giving Ms. Trussell $1,000 to assist with the taxes owed. The Assessor noted the taxes have been delinquent since 2018. Jen Horn inquired if Ms. Trussell thinks paying the taxes going forward is sustainable. Ms. Nunan said Ms. Trussell hopes to get training and secure a new job to get back on her feet. Filing the Homestead going forward will also help. The Chair asked if the mobile home park rent is paid. Ms. Nunan said it had been until this month. Ms. Trussell was also able to defer her car payment for a couple months. Ms. Trussell is asking to have the amount owed minus $2308.01 abated. Ms. Nunan explained $2308.01 represents 66% of the total after the Homestead Declaration, that Ms. Trussell plans to pay.

7:35pm: The Board entered deliberative session.

8:25pm:
Decisions:
Hearing #1 (Woodstock Area Adult Day Services, Inc. dba Scotland House Adult Day Care: 8828 Woodstock Road): Sue Kirincich moved to deny the abatement request. Sara Blood seconded the motion. The motion passed unanimously.

Hearing #2 (Rogers: 1375 Hartford Avenue): Ryan Walther made a motion to grant a property tax abatement in the amount of $8,657.81. Jen Horn seconded the motion. The motion passed unanimously.

Hearing #3 (Mkrtchyan & Hovhannisyan: 1163 Baker Turn, 2D): Ryan Walther made a motion to deny the request for an abatement to allow the property Tax Assessment Grievance process to play out. Sara Blood seconded the motion. The motion passed unanimously.

Hearing #4 (Robinson: 1295 Hartford Avenue, #2): Tim Fariel made a motion to grant an abatement in the amount of $589.23 to be applied to the interest and penalties. Mary Erdei seconded the motion. The motion passed unanimously.

Hearing #5 (Apartment Living, Inc. : 30 A Street): Ryan Walther made a motion to abate the sewer charges and interest in the amount of $3,887.91. Brett Mayfield seconded the motion. The motion passed unanimously.

Hearing #6 (Trussell: 30 Winter Street): Sara Blood made a motion to grant an abatement in the amount of $6282.24 to be applied toward the tax sale redemption amount due by Judy Trussell for property taxes, interest and penalties owed. Jo Alexander seconded the motion. The motion passed unanimously.

8:30pm Sara Blood moved to adjourn. Linda Miller seconded the motion. The motion carried.

Respectfully Submitted by Lisa M. O'Neil, Hartford Town Clerk