

*Town of Springfield - Board of Abatement*

*Selectmen's Hall - 96 Main Street - Third Floor*

*Thursday, February 7, 2019 at 6:15pm Minutes*

Board of Civil Authority Members Present:

Ernest Lamphere  
Mark Greenvall  
Kathleen Stankevich  
Cynthia Martin  
Charlotte Osterlund  
Warren Cross  
Melissa MacKenzie  
Michael Martin  
Elizabeth Gray  
Kristi Morris  
Stephen Matush  
Peter MacGillivray  
Barbara A. Courchesne, Town Clerk

Others:

Maxine Aldrich, Assistant Town Clerk  
Nichole Knight, Assessor  
Terry Perkins, Lister

After the quorum being met, the meeting of the Board of Abatement was called to order at 6:04pm by Chairperson Ernest Lamphere. Barbara Courchesne pointed out the hearing is scheduled for 6:15pm and acknowledged that the first Appellant was present. She then swore in the Board.

**1. Additions to Agenda**

None.

**2. Requests for Tax Abatement**

**Springfield Housing Authority – 33 Union Street**

Appellant, William Morlock, was sworn in by Clerk. Assessor Nichole Knight and Lister Terry Perkins were sworn in by Clerk. Copies of Appellant's abatement request under "Reason No. 3" (24 V.S.A. § 1535(a)(3)) and letter, Clerk's abatement request under "Reason No. 3" (24 V.S.A. § 1535(a)(3)) and description of abatement, and delinquent tax report were distributed to all parties. Chairperson Lamphere read Appellant's letter and Clerk's description of abatement and asked the Appellant for testimony.

Mr. Morlock explained Town Manager Tom Yennerell approached Appellant to purchase the property to get it into the School District's hands so that it could be torn down. Mr. Morlock stated that what was to happen was the day Appellant purchased it the school system was going to take the donation from Appellant and it didn't happen. It took a month to get it rectified at Appellant's cost and Appellant had to hire an attorney to do it.

Appellant feels they shouldn't be held liable for taxes for the short period they owned the property.

Nichole Knight had nothing to add and stated this would be up to the Board.

Barbara Courchesne stated when she investigated the numbers for the abatement she noted there is still a balance to the 2017-18 tax year under the school which is a tax exempt entity. In the interest of getting it cleaned up and trying to stay current with what our new assessment has given us and keep things clean going forward, she is requesting to abate the whole balance of the tax year which totals \$2,640.51.

Kristi Morris asked if that is what was owed before it was transferred on December 21. Barbara Courchesne stated this was owed just about the time it transferred, the first quarter was paid, Springfield Housing Authority owned it for about a month and it wasn't the intention for them to own it that long. Mr. Morris confirmed it wasn't the intent for them to assume any of the tax load for the 2017-18 year either. Peter MacGillivray stated it was a great benefit for the Springfield Housing Authority, Town of Springfield and the Springfield School District to get that property and get it cleaned up.

Mark Greenvall asked if the \$2,640.51 includes the \$387.94 that Appellant is requesting be abated. Barbara Courchesne confirmed it is included. Kathleen Stankevich asked if it was the appropriate statutory criteria. Ms. Courchesne confirmed it is the best one that applies.

**MOTION:** Peter MacGillivray moved to abate taxes in the amount of \$2,640.51. Walter Martone seconded motion. No further discussion. Motion passed.

#### **Whitney Blake Company – personal property**

Appellant was not present. Copies of Appellant's letter requesting abatement and delinquent tax report were distributed to all parties. Chairperson Lamphere read Appellant's letter. Nichole Knight stated the grand list and tax bills had already been sent out, Appellant was out of the building by 7/30/18, and they paid what they owed and it should be abated to clean up the grand list.

Walter Martone confirmed it is the equipment tax. Barbara Courchesne confirmed the amount to be abated is \$3,164.53 on the personal property no longer here. Mr. Martone asked if there is an existing policy when a company vacates that establishes what the end date is for the payment of taxes or does it always have to come through the process of them requesting an abatement. Barbara Courchesne confirmed if it's in the middle of the tax year, it has to come through this process. Nichole Knight confirmed that abatement is the only way to clear something off the grand list.

**MOTION:** Mark Greenvall moved to abate \$3,164.53 under Reason 5. Stephen Matush seconded motion. No discussion. Motion passed.

Stephen Matush left the meeting at 6:34pm.

#### **SBA Properties, Inc. – personal property**

Copies of Assessor's abatement request under "Reason No. 4" (24 V.S.A. § 1535(a)(4)), Assessor's letter and delinquent tax report were distributed to all parties. Chairperson

Lamphere read Assessor's letter. Nichole Knight explained that Verizon was being billed for the 2 years to be abated. There was a discussion between the previous assessor and the landowner about a sale but it was the sale of the lease not the cell tower. Because cell towers do not always show the address of where they will be located on the grand list, the previous assessor did not realize Verizon was already on the grand list for this cell tower and added SBA Properties, Inc. in error. Warren Cross confirmed someone would still be paying taxes on it. Ms. Knight confirmed they always have been and will continue to pay taxes.

**MOTION:** Mark Greenvall moved to abate taxes for \$6,678.34 under Reason 4. Kathleen Stankevich seconded motion. No further discussion. Motion passed.

**Todd Curtis – 242 Town Farm Road Lot 71**

Copies of Clerk's abatement request under "Reason No. 5" (24 V.S.A. § 1535(a)(5)) and delinquent tax report were distributed to all parties. Barbara Courchesne explained at tax sale time things get flushed out and that's what's happening with these cleanups. This is a mobile home the town purchased at tax sale, after the redemption period a tax collector's deed was recorded, and at some point the mobile was destroyed or removed. This mobile home was destroyed right before the next inspection date, right before tax sale. The town attorney recommend we abate it. The abatement is for the 15-16 and 16-17 tax years and is no longer on the grand list. A lot of the amount is accumulation of interest and penalty. In the interest of cleaning up the grand list, she is asking it be abated under Reason 5, personal property lost or destroyed. Nichole Knight stated this happens frequently with unlanded mobile homes. The owner usually owes lot rent so the Housing Authority takes the mobile home and destroys it or removes it.

**MOTION:** Mark Greenvall moved to abate taxes for \$896.07 under Reason 5. Peter MacGillivray seconded motion. No further discussion. Motion passed.

**DAL Advisors, LLC – 242 Town Farm Road Lot 47**

Copies of Clerk's abatement request under "Reason No. 5" (24 V.S.A. § 1535(a)(5)) and delinquent tax report were distributed to all parties. Barbara Courchesne explained this is an attempt to clean up the grand list for taxes that are uncollectable for property that is not there. The property was purchased at tax sale in 2016 for less than what was owed to the Town in taxes, before the tax collector's deed was recorded and after the year redemption period, somewhere in between there the State of Vermont had condemned the property and destroyed it. She is looking for an abatement of interest and penalties for all the tax years of \$772.99. Walter Martone asked when you buy something at tax sale don't you assume liability for unpaid taxes. Ms. Courchesne stated that Steve Ankuda, town attorney, advised we can sue DAL Advisors and the Town Manager said he did not want to sue because the property was gone and the town should not have sold it at tax sale.

**MOTION:** Mike Martin moved to abate taxes in the amount of \$772.99 under Reason 5. Char Osterlund seconded motion. No further discussion. Motion passed.

Mark Greenvall moved to adjourn. Peter MacGillivray seconded motion. Motion passed. Meeting was adjourned at 6:44pm.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Maxine M. Aldrich".

Maxine M. Aldrich  
Assistant Town Clerk