

*Town of Springfield – Board of Civil Authority*

*Board of Abatement*

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

*Thursday, July 26, 2018 at 5:45 pm*

Board of Civil Authority Members Present:

Ernest Lamphere

Kathleen Stankevich

Mark Greenvall

Beth Gray

Chuck Gregory

John Stettner

Tom Hall

Scott Farr

Alice Emmons

David Yesman

Warren Cross

Kristi Morris

Mike Martin

Barbara A. Courchesne, Town Clerk

Others:

Maxine Aldrich, Assistant Town Clerk

Nichole Knight, Assessor

Terry Perkins, Lister

Board of Abatement:

**1. Call to Order**

The meeting of the Board of Abatement was called to order at 5:35 pm by Chairman Ernest Lamphere.

**2. Additions to Agenda**

None.

**3. Swearing in of Board/Witness(es)**

Board Members were sworn in by Clerk.

**4. Requests for Tax Abatement**

**KeyBank National Association – 25 Ridgewood Road**

Appellant was not present. Chairman Lamphere read aloud the Appellant's request for abatement. Barbara Courchesne distributed copies of Appellant's letter requesting abatement under 24

VSA 1535(a)(4) and copy of Delinquent Tax Report. Barbara Courchesne gave an overview of the Appellant's abatement request. Assessor Nichole Knight and Lister Terry Perkins were sworn in by Clerk.

Nichole Knight testified that KeyBank sent in personal property forms but they were incorrect. The Town asked 3 times for the correct forms to be filed. Appellant did not file the correct information until after Grand List was closed. Ms. Knight confirmed the Town sends out personal property forms in December requesting them back by January. She also stated that the Town mails an appraisal notice to the owner every year prior to the Grand List being finalized even if there is no change in appraisal.

MOTION: John Stettner moved to deny abatement for 2016-2017 tax year. Chuck Gregory seconded the motion. Nichole Knight confirmed Appellant paid taxes for the first two quarters of 2016-2017 tax year based on their own calculations. She also confirmed Appellant filed the correct form in September 2017 showing they did not own the personal property after October 2016 which was too late to remove from the Grand List. Ms. Knight stated the personal property is now owned by the Hospital which is non-taxable. Motion put to vote. Motion failed.

MOTION: Warren Cross moved to abate \$3,391.08 for the 2016-2017 tax year. Mark Greenvall seconded the motion. Discussion ensued. Motion passed.

MOTION: Warren Cross moved to abate \$6,460.80 for tax year 2017-2018. John Stettner seconded the motion. No discussion. Motion passed.

### **Crown Point Country Club – 920 Brook Road**

Barbara Courchesne distributed copies of Appellant's letter, Cash Receipts Report and Delinquent Tax Report. Chairman Lamphere read aloud the Appellant's request for abatement. Appellant George Lamb, Assessor Nichole Knight, and Lister Terry Perkins were sworn in by Clerk. Chairman Lamphere questioned any conflict of interest. Scott Farr stated he is a board member, recused himself and left the room. Alice Emmons and Mike Martin stated they are members of the Country Club and recused themselves from talking and voting but remained in the room. Appellant George Lamb testified as to the history of Crown Point Country Club in Springfield, it's use for the annual Winter Carnival and annual Fireworks, status as a 701c(7) and financial losses.

Barbara Courchesne reviewed and explained the Cash Receipts Report and Delinquent Tax Report and asked for clarification as to what Appellant was asking to be abated, as Appellant's letter asks for interest and penalty be abated for 2017-2018 tax year. Discussion ensued regarding the application of payments to penalty and interest then principal and application of 2017-2018 payments to outstanding 2016-2017 penalty and interest. Appellant confirmed three payments were made for the 2017-2018 tax year and Appellant is asking that those payments be applied to principal for 2017-2018 and abate all interest and penalty. Discussion ensued as to calculation of interest and penalty and it was determined the total interest and penalty is \$5,488.36. John Stettner asked if Board was required to act only on what Appellant has written in his request or if the Appellant comes in and speaks can he amend his request and have the Board consider it? Barbara Courchesne responded that abatement is discretionary, has to fall under statutory category 1 through 9, it is all evidence to be considered, it is up to the Board.

MOTION: Mark Greenvall moved to abate \$5,488.36 under VSA 1535(a)(3). John Stettner seconded the motion. Discussion ensued as to prognosis for payment of unpaid taxes and current taxes. Motion passed. (Barbara Courchesne opposed).

Cynthia Martin entered at 6:18 pm.

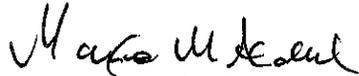
**5. Public Comment**

None.

**6. Adjournment**

Warren Cross moved to adjourn. Mark Greenvall seconded. Meeting adjourned at 6:50 pm.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Maxine M. Aldrich". The signature is written in a cursive style with a large initial "M".

Maxine M. Aldrich  
Assistant Town Clerk