

Wallingford Board of Abatement
Minutes
March 24, 2015

Present: Board members for Justice of the Peace were Chair Wendy Savery, Sue Thayer, Charlie Gauthier, Sandy Eddy, Tom Truex, Judy Edmunds, and Lynn Edmunds; Selectboard members Rose Regula, Gary Fredette, Mark Tessier and Bill Brooks; Town Lister Dave Ballou, and Town Clerk Julie Sharon

Chair W. Savery called the meeting to order at 6:30 p.m.

There were no changes or additions made to the agenda.

The first order of business, since this was the first meeting of the year, was to elect a board chair. Bill Brooks nominated Wendy Savery to be the board chair; Charlie Gauthier seconded the nomination. There were no further nominations. Charlie Gauthier made a motion to close nominations; Bill Brooks seconded the motion. The motion passed unanimously.

The next order of business was to consider the abatement request of Michelle Wade for property located at 1172 Dawson Hill Road (#0221174). Ms. Wade was sworn in by Julie Sharon. The Board reviewed Ms. Wade's letter dated January 23, 2015. She explained that the property was jointly owned by her husband, Douglas Wade, and brother-in-law, Charles Wade. Charles had not paid his half of the tax payments since 1997; therefore, she made the payments. Douglas offered to buy out Charles in 2009 and 2010 to no avail. Therefore, they decided to stop paying the taxes altogether to force a tax sale. Ms. Wade purchased the property through tax sale on 11-16-10; however, Charles Wade filed for Chapter 13 bankruptcy on 11-15-11, halting the tax sale. She had to hire an attorney and in July 2014 the Court approved Charles conveying his interest in the property to Douglas. Therefore, the redemption period expired on 7-25-14. Ms. Wade showed proof that she had paid the 10-20-14 tax payment.

Since Ms. Wade has made a good faith effort to pay the taxes over the years, she requested abatement under V.S.A. 24 §1535(a)(3) taxes of persons who are unable to pay their taxes, interest and collection fees. Ms. Wade asked for abatement on half the taxes, interest and penalty for tax years 2012, 2013 and 2014 in the amount of \$5,810.65.

Chair Savery announced to the members that now is the time to ask questions of Ms. Wade. B. Brooks asked if Lister Dave Ballou had any comments to which Mr. Ballou replied that the abatement does not affect the property tax assessment. Gary Fredette asked Ms. Wade to explain the "lack of communication" referred to in her letter. She explained that it was difficult getting the three attorneys and delinquent tax collector to communicate. Lynn Edmunds asked for the date of the bankruptcy. The discussion ceased at 6:45 p.m.

The next abatement request was from Bruce and Lisa Eells for property located at 1221 US Route 7 South (#7011253). The Eells were sworn in by Julie Sharon. The Eells asked for tax abatement because their barn had a fire on March 8, 2015. This abatement would apply to the tax payment due on 4/20/15 for the period 3-8-15 to 6-30-15. Lister Dave Ballou reported that the value of the building was \$31,700. Chair Savery made the appellants aware that that the tax abatement process and the property tax assessment appeal are two separate issues and that the Eells were being heard for tax abatement only. Mrs. Eells stated that the barn will be removed tomorrow. They were asked if it is their intent to rebuild, and they replied that they hope to replace the building in the future.

The Board entered deliberative session at 6:55 p.m. The Board came out of deliberative session at 7:31 p.m. Charlie Gauthier made a motion to abate the taxes due for the 4/20/15 tax payment for Bruce and Lisa Eells from 4/8 through 6/30/15 based on a value less \$31,700. Gary Fredette seconded the motion. The motion passed unanimously.

Bill Brooks made a motion to abate half of the total due for Michelle Wade for tax years 12-13-14; motion seconded by Gary Fredette. Following further review and discussion of the actual taxes, etc. outstanding for those tax years, Mr. Brooks amended his motion to abate \$5,500, which was seconded by G. Fredette. The motion passed unanimously.

Julie Sharon will write up the board's decisions and notify the appellants in writing.

The meeting was adjourned at 7:45 p.m. on a motion made by T. Truex, and seconded by C. Gauthier. The motion passed unanimously.

Julie M. Sharon, Town Clerk