

TOWN OF HIGHGATE

Board of Abatement

Thursday, January 4, 2018 @ 5:30pm

NOTE: All actions taken are unanimous unless otherwise stated.

A. Call to Order & Roll Call

The meeting was called to order by John Ferland @ 5:35pm

Present for this meeting were:

Board of Abatement Members: Dennis Nolan, John Ferland, Jeff Towle, Aimee Reynolds, Peter St. Germain, Clarence Miller, Patty Rainville, Connie Janes Beyor, Claude Chevalier, Sharon Bousquet, Shelley Laroche, Steve LaFar, Wendi Dusablon

Applicants: Mark & Carla Baltzell

B. Elect a Chair

Motion by Dennis Nolan to nominate John Ferland as Chair. The motion was seconded by Clarence Miller. There were no other nominations. **APPROVED.**

C. Abatement Hearings

Baltzell, Mark & Carla
422 Jedware Circle
Parcel # 0011069030

Mr. & Mrs. Baltzell were present. The board went around the table and introduced themselves and their role with the town. The Baltzell's home and all belongings (including three pets) were lost in a fire on July 3, 2017. John explained the process of how this hearing will be conducted. A decision will be issued and they will receive a letter from the board. Mr. Baltzell had prepared a statement and he read some highlights from that. They have lived here since 2005 and have never been late on their taxes. They are established in the community and enjoy it here. They have already begun to rebuild on the same lot. It has been slow going due to the weather. They are currently renting in the town of Swanton but are anxious to get back in their own home. Our tax year runs July 1 – June 30, so this event took place only a few days into the tax cycle. The taxes are currently paid in full, so there are no penalty or interest fees that have accrued. Aimee has calculations for the board to review and also shared them with Mr. & Mrs. Baltzell. A refund check can be issued, or a credit applied towards their next tax bill, that will be up to them. The foundation and one outside structure are all that was left. The foundation has been reused for their new home. The calculation on the amount to be abated is based on the home and landscaping only. There was some discussion on when their property will be reassessed by the listers. They will visit the property in the spring and assess it based on what is completed as of April 1st. Motion by Claude Chevalier to approve the abatement of taxes for the home and landscaping with an assessed value of \$148,100.00 for the full 365 days of the tax year in the amount of **\$2,336.28**. This is due to reason #5 in the "About Abatement" publication. The motion was seconded by Patty Rainville – **APPROVED**. This hearing was closed @ 5:47pm.

Rice, Gary & Terrance
77 Old Dock Road
Parcel # 0005016017

The applicants were not present for this hearing. Shelley read aloud from their letter requesting an abatement. The home was lost due to a fire on July 17, 2017. The owners are not planning to rebuild at this time. The taxes for the property are paid in full, so there are no penalty or interest fees that have accrued. This event happened only a few weeks into the tax cycle. It was noted that all applicants should be treated fairly and the same, noting that the previous applicant's taxes were abated for the full 365 days because the event happened so early in the tax cycle. Motion by Claude Chevalier to approve the abatement of taxes for the home, water line and landscaping with an assessed value of \$61,500.00 for the full 365 days of the tax year in the amount of **\$1,068.13**. This is also due to reason #5 in the "About Abatement" publication. Connie asked for clarification on when this property will be reassessed. It will be reassessed as it stands on April 1st for the next tax cycle. The motion was seconded by Clarence Miller – **APPROVED**. The hearing was closed @ 6:05pm.

**Town of Highgate
14 St. Armand Road and 3119 VT Route 78
Parcel # 0020078337 and Parcel # 0030000167**

These two properties were approved for the town to purchase at Town Meeting on March 7, 2017. The closings took place on June 2, 2017. So for this tax cycle, the Town of Highgate owns them both for the entire time, although the bills were in the name of Ephraim Machia Estate because of the April 1st deadline for changes. Motion by Claude Chevalier to approve the abatement of taxes for 14 St. Armand Road in the amount of \$3,566.53 (\$3,213.09 base, \$257.05 penalty, \$96.39 interest). This is due to the property now being town owned. The motion was seconded by Sharon Bousquet – **APPROVED**. Motion by Claude Chevalier to approve the abatement of taxes for 3119 VT Route 78 in the amount of \$497.39 (\$448.10 base, \$35.85 penalty, \$13.44 interest). This is due to the property now being town owned. The motion was seconded by Sharon Bousquet – **APPROVED**. These hearings were closed @ 6:14pm.

**Town of Highgate
56.47 acres on Frontage Road
Parcel # 0012027048**

Frontage Road Land LLC purchased the full property from Carroll Concrete and then subdivided the land. They retained a portion which now is home to a solar facility. The remainder of the land, 56.47 acres with buildings and site improvements, was donated to the Town of Highgate. Mr. Mayland from Frontage Road Land LLC did send in a partial payment on the taxes of \$1,730.80, which was received on November 2nd, the day after the due date. The total bill prior to fees was \$5,153.08. The donated land is a commercial property with some road frontage. There was discussion on what this property is worth. There was a large amount of sand on the property that is of great value to our public works department. MVU has also expressed interest in using the property for their Ag programs. The airport may be interested as well in squaring off their property lines, so we have lots of options. Shelley pointed out that we budget anywhere from \$10,000.00 - \$15,000.00 per year for sand, so this has saved the town some money for sure. The taxes were not dealt with at closing, which is why we are here tonight to figure out who owes what based on the property transfer and dates involved. The land donation closing took place on July 27, 2017, so Mr. Mayland owned the total property for the majority of the month of July, he then retained just a portion after the transfer. Mr. Mayland would like us to abate \$3,422.28 but Aimee's calculations come up with \$3,045.38, a difference of \$376.90. Claude's first impression is that \$376.90 is not worth fighting over. There was discussion about the next cycle's tax bill. Frontage Road Land LLC will have their own bill for the land they retained and their solar facility. There was also discussion on the value of the property. Mr. Mayland purchased commercial property and that is the way the listers have left it. Mr. Mayland disagrees, he feels it should be considered Agricultural. That is an ongoing discussion the listers are having with him. Motion by Claude Chevalier to approve the abatement of taxes for this property on Frontage Road in the amount of \$3,766.97 (\$3,422.28 base, \$273.79 penalty, \$70.90 interest). This is due to the property now being town owned. The motion was seconded by Sharon Bousquet – **APPROVED**. It was noted that Mr. Mayland will still be responsible for his own late penalty and interest, as his payment was received on November 2, 2017 (due date was November 1st). This hearing was closed @ 6:32pm.

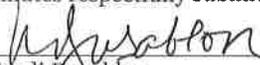
D. Other Business

- Sharon stated that the two town owned parcels that were approved at last Town Meeting to be sold will be going out to bid soon. These are the Dalcourt property (VT Route 78) and the Cherry Hill property (Rheaume Road).
- Shelley confirmed that the total amount approved to be abated this evening was \$11,235.30.

E. Adjournment

Motion by Clarence Miller to adjourn the meeting @ 6:34pm. The motion was seconded by Peter St. Germain – **APPROVED**.

Minutes respectfully submitted by,



Wendi Gusablon

Town Clerk

January 5, 2018