JOHNSON BOARD OF ABATEMENT MEETING MINUTES

JOHNSON MUNICIPAL BUILDING

## TUESDAY, JANUARY 7, 2020

**Present:**

Board of Abatement Members: Kyle Nuse, Eric Osgood, Douglas Molde, Michael Dunham, Martha Leonard, Jan Perkins, Jan Gearhart, Rosemary Audibert

Others: Gary Smith

Eric called the meeting to order at 6:32 pm.

Rosemary swore in the board of abatement members. Eric swore in Gary Smith.

Gary Smith explained that he has a complete loss of use of his building due to fire.

Eric said the loss of use can only be applied to the building because he still has use of the land. So the board will decide on abating taxes on the portion of the property that is the building. For November through June, the school tax plus the town tax on the building totals $1658.87.

Gary said he can use the land, but the house is a rental property. He is not going to rent out the land. Eric said the land still retains a certain value because it has water and sewer infrastructure on it, but the loss of use of the building is recognized. Mike said if he had a building lot with no building he still would have to pay taxes. This is no different. Gary said in that case he would have potential to use the land. A board of abatement member said the land holds a value because he can sell it.

Doug asked if this is the historical treatment of this type of thing. Eric said yes. For any loss of use of a structure if asked we have always granted pro-rated abatement of taxes. If the property had multiple structures we abated taxes only for the affected structure.

Mike said the building is not a 100% total loss. Gary said no, but there is a total loss of use because he can’t rent out the part of the building that is not damaged.

Mike asked if he has done any work on the building since the fire. Gary said no. He had to insulate the water line as well as possible. It couldn’t be shut off because it serves two buildings. He hasn’t gotten anything from his insurance company yet. Their adjustors are holding it up. They were really swamped after the storm.

A board of abatement member asked, there were two apartments in the building? Gary said yes. The front apartment did not have much damage but all heat and electricity goes through the back unit. To make the front unit livable would require a lot of work that wouldn’t make sense to do. He would have to rewire the whole front of the building and change the heating system.

Mike moved to enter into deliberations to discuss Gary Smith’s request for tax abatement on his property, the motion was seconded and passed and the board entered deliberations at 6:40. The board came out of deliberations at 6:51 and the meeting was adjourned.

*Minutes submitted by Donna Griffiths*