## JOHNSON BOARD OF ABATEMENT JOHNSON MUNICIPAL BUILDING TUESDAY, NOVEMBER 1, 2022

## **Present:**

<u>Board of Abatement Members:</u> Eric Osgood, Beth Foy, Duncan Hastings, Mike Dunham, Martha Leonard, Molly Zapp, Rosemary Audibert, Margo Warden, Jennifer Burton, Molly Zapp <u>Others:</u> Terri Sabens

Note: All votes taken are unanimous unless otherwise noted.

The hearing was called to order at 7:00.

Mike nominated Beth Foy as chair of the Board of Abatement. Hearing no further nominations, Mike moved that one unanimous ballot be cast for Beth Foy as chair and the motion was seconded and passed.

Beth administered the abatement oath to everyone present. She explained that this is a quasi-judicial hearing. If anyone had come to provide testimony, the board would hear the testimony and could ask questions. The board will take testimony from Rosemary and anyone else who has evidence and will then go into deliberations and provide a written response within 10 days to the requester of the abatement.

The abatement request is from Deanna Skiffington of 851 Waterman Road for a 9 Ridge Road parcel, #555-005. Rosemary said the form submitted has various reasons for abatement listed but Deanna did not check any reason for abatement. The reasons listed on the form are the only statutory reasons a board can allow abatement.

Beth said Deanna wrote on the form that she is not the owner of the trailer and that her brother lived in it and did not keep up with taxes in order to put the trailer in his own name so it stayed in her name and a bill was racked up. It is not fit to live in and it sits in a field falling apart.

Rosemary noted that \$600 has been paid in taxes this year. There is no official payment agreement.

Terri Sabens said the trailer is in very poor condition so the assessed value is not very high. Rosemary said it was assessed at \$14,400 this year.

Duncan said she hasn't provided any evidence of inability to pay. And the fact that it isn't currently occupied and is sitting in a field doesn't fit into any of the categories of why we could grant an abatement under statute.

Martha asked why it was in Deanna's name. Rosemary said we never received any paperwork to take it out of her name. Beth said as far as the town is concerned, she owns it.

Duncan said we were provided with a copy of a mobile home bill of sale made out to Jeremy Bidwell. Is that a fact that has bearing on this particular request for abatement? Rosemary said she believes the bill of sale is for a trailer that was moved into the previous location of the trailer in question last summer after that trailer was moved to the field. Beth said our assessed value is

based on the original location of the trailer. Since then, a new trailer has been put on that site and this trailer has been moved to a field.

Duncan asked if someone is living in the trailer that was moved. Rosemary asked Terri if it looked livable when she saw it. Terri said if you were to drive by it you wouldn't think so. Jeremy paid \$500 for it. The mobile home dealer told her they were going to raze it and put it in junkyard but he offered \$500 for it. They said it was in really bad shape. But she believes it is being lived in.

Martha asked who owned the trailer when it was at 155 Park St. Rosemary said Ken Harvey is the one that sold it. Martha said she was wondering what it was assessed at when it was at the trailer park. Rosemary asked, Terri did not change the assessment this year for this trailer? Terri said it would have had to be set up and ready to live in at its new location by April 1 for that. She had it on her list for next year's assessment. Ken Harvey told her the floors were all rotted and a lot of work needed to be done to it. She did not assess it because it was not in livable condition.

Eric asked, the trailer that the abatement request is for is no longer located at 9 Ridge Road? It is the new \$500 trailer that is at 9 Ridge Road? Terri said that is right. The other one is in a field not far away. It looks like it was moved a couple of years ago. The \$14K appraised value seems high to her for a trailer that was in such bad shape.

Duncan asked if Jeremy Bidwell is the brother who didn't pay the taxes and didn't put the trailer in his name. Rosemary said she believes so.

Terri said Jeremy Bidwell did contact her in the last 2 or 3 months wanting to know why he hadn't gotten a tax bill for the other trailer that was moved. She told him it was because it was not set up by April 1. He is paying attention.

Molly asked if it is possible to ask Deanna for additional information or if she would have needed to show up or provide information for the board to consider it. Beth said typically she would bring any information she wanted the board to consider. She thinks the board can discuss any other opinions on that in deliberation.

Duncan asked if we know who received the tax bills that are delinquent. Rosemary said they were sent to Deanna's name and mailing address. Beth asked if she got anything beyond that regarding late payments. Rosemary said at the end of the year we send out penalties and interest and they get a statement every month after that.

Duncan asked, she made no attempt to enter into a payment agreement or question the validity of the tax bill? Rosemary said no.

Eric moved to go into deliberations on the tax abatement request for Parcel ##555-005 owned by Deanna Bidwell, Mike seconded and the motion was passed at 7:21.

The board consented out of deliberations and adjourned at 8:12.