## JOHNSON BOARD OF ABATEMENT THE ELLSWORTH ROOM, WILLEY LIBRARY VERMONT STATE UNIVERSITY – JOHNSON MONDAY, OCTOBER 16, 2023

## **Present:**

<u>Board of Abatement Members:</u> Rosemary Audibert, Eric Osgood, Beth Foy, Duncan Hastings, Eben Patch, Mike Dunham, Martha Leonard, Jennifer Burton

Note: All votes taken are unanimous unless otherwise noted.

Rosemary called the meeting to order at 5:35.

Mike nominated Eric Osgood as chair of the Board of Abatement. **Eric Osgood was elected chair.** 

The board reviewed proposed rules of procedure. Rosemary said she used the VLCT model rules of procedure. The board just needs to insert the number of minutes allowed for a hearing.

Duncan noted that the rules of procedure say the Board of Abatement is authorized by statute to conduct hearings on requests for abatement of real and personal property taxes, water charges and sewer charges. He suggested removing the reference to water and sewer charges.

<u>Duncan moved to adopt the Board of Abatement Rules of Procedure with "water charges</u> and sewer charges" stricken from the first sentence and 15 minutes specified as the amount of time allowed per hearing, Eben seconded and the motion was passed.

Rosemary said there 21 requests due to flood damage plus an additional request from a property owner who lost her house in a fire in the spring. Beth said there probably will be more requests in the future.

The board discussed the hearing procedures. It was agreed that a single hearing will cover all properties listed on a single tax bill. The board will try to schedule about 6 hearings per meeting. Hearings will be scheduled based on the date the abatement request was received. If the same person submitted more than one request the hearings will be at the same meeting with the date based on the first filing.

Eben asked, if abatement is granted the town still has to pay education taxes, right? Eric said yes. Duncan said he thinks he heard that the state was considering allowing abatements of state education taxes due to the flooding. Eben asked if we can get 100% clarity on that before the first hearing. Rosemary said she will look into it.

It was agreed that the information packet VLCT makes available should be sent to each applicant along with the hearing notice.

Rosemary said the BOA can abate taxes for part of the year or the whole year but cannot abate taxes for future years.

There was discussion about whether the BOA could ask whether properties are on the buyout list. It was suggested that the letter to applicants could mention that showing the owner has applied for a buyout could be part of the evidence presented. Beth could verify that a property is on the list outside of open session, as the information is confidential. Duncan said he doesn't know that it is even relevant, as the BOA will not know whether the buyout will be approved.

Martha asked if the assessor has viewed any of the properties since the flood. Rosemary said she doubts it. Beth said we have information from the fire marshal and from the spreadsheet created when people went door-to-door soon after the flood to determine needs. Eric said the BOA can choose to do a site visit.

It was agreed to schedule hearings on November 7, November 21, December 5 and December 19 at 6:30 pm in the Ellsworth Room, Willey Library, Vermont State University – Johnson.

Beth read the names of the property owners who have applied for abatements so board members could identify any possible conflicts of interest. She said she will likely recuse herself from some of the hearings.

The meeting was adjourned at 6:16.

Minutes submitted by Donna Griffiths