

JOHNSON BOARD OF ABATEMENT
JOHNSON MUNICIPAL BUILDING
TUESDAY, JUNE 3, 2025

Present:

Board of Abatement Members: Rosemary Audibert, Bari Gladstone, Duncan Hastings, Cynthia Hennard, Martha Leonard (arrived at 6:34), Eric Osgood (via Zoom), Eben Patch, Adrienne Parker, Gary Underwood, Margo Warden, Jasmine Yuris (arrived at 6:37).

Others: Bradley Cormier, Justin Mason, Susan Tinker.

Eben called the meeting to order at 6:30.

Rosemary swore in the BOA members.

Eben agreed to serve as Chair for this meeting. Introductions were made. Eben explained that this is a quasi-judicial hearing. The board will hear testimony and ask questions. The board will then go into deliberations and provide a written response within 30 days.

Eben swore in Bradley Cormier for testimony.

The abatement request is from Bradley Cormier (parcel #460-060) of 454 Coddling Hollow Road for the category “taxes or charges upon real or personal property lost or destroyed during the tax year.”

Bradley stated that his house was destroyed by a fire on July 26, 2023. The house has since been rebuilt on the original foundation. He was not able to move back in and occupy until December 24, 2024.

Eben asked if there were any questions from the board of abatement.

Eric asked for clarification about Bradley’s request. Is Bradley asking the board to abate the entire tax year of 2023/2024 and half of the tax year for 2024/2025? Bradley said he does not really understand how it works. The date of the fire was July 26, 2023. The date of occupancy was December 24, 2024. Rosemary asked when Bradley started reconstruction. Bradley said not until April/May 2024. Duncan asked if the house was a total loss. Bradley said that it was. Rosemary asked if the reconstruction was the same square footage. Bradley said that it was the same exact footprint. Justin asked if there were any changes to the outbuildings. Bradley said those were unchanged.

Eric noticed that the assessed value for the 2023/24 and 2024/25 tax bills is the same. Eric asked if the 2024/25 taxes were not adjusted for the loss of the property? Justin said that they were not. He went out in April of 2025 to reassess the new building.

Adrienne asked Bradley if he had ever filed for an abatement. Bradley indicated that he has not.

Duncan asked if we could abate the education portion of the tax bill. Rosemary said we can abate the education tax, but that the Town would have to cover the cost. Bradley indicated that he is asking for full abatement which includes the education tax. Duncan asked if we have abated the education portion in the past. Rosemary indicated that we did abate the education tax on the last fire request.

Bari asked for clarification on the tax amounts and asked if they include the education tax. Eben stated that the tax amounts for 2023/24 of \$5,039.96 and for 2024/25 of \$5,755.56 do include the education tax.

Adrienne asked if Bradley could pay future taxes on the property. Bradley said yes. He pays his taxes every year. Rosemary said that currently this year's taxes are paid in full.

Eben asked if there were any further questions. Hearing none, Eben closed the hearing. Gary moved to go into deliberations at 6:43, Martha seconded, and the motion passed unanimously. The board came out of deliberations at 7:02.

Minutes submitted by Susan Tinker