

**TOWN OF SHELBURNE
BOARD OF ABATEMENT
MINUTES OF MEETING
May 15, 2023**

DRAFT 05/17/23

***Virtual meeting via Zoom**

MEMBERS PRESENT: Nancy Baker (Chair); David Webster, Lee Suskin, Bill Deming, Rebecca Moore, Susan Bowen, Peggy Day, Jennifer Leopold, Mike Donohue, Bob Essman, Randy Rowland.

ADMINISTRATION: Diana Vachon, Town Clerk; Ted Nelson, Assessor.

APPELLANT(S): Rachel and Andy Cartwright.

1. CALL TO ORDER

Nancy Baker, Chair, called the meeting to order at 7:11 PM. There were no changes to the agenda.

2. PUBLIC COMMENT None.

3. DISCLOSURE OF CONFLICT OF INTEREST

Diana Vachon, Town Clerk, stated she had several conversations with Rachel Cartwright and BettyJean Bogue to collect evidence for the hearing. The consensus of the Board was that these were acceptable communications.

4. ABATEMENT REQUEST

Individuals to give testimony at this BOA hearing were sworn in.

Rachel and Andy Cartwright 548 Ridgefield Dr. Parcel #085.05482, Shelburne

Rachel and Andy Cartwright appeared on behalf of the abatement request. It was noted their appeal is under 24VSA1535(a)(5) – house destroyed by fire (July 23, 2022).

APPELLANT TESTIMONY

Rachel Cartwright testified that they were lucky to escape with their lives. They were no longer able to live in the house. Sadly, they lost their dog Moose.

Their taxes are paid in full based on the value of the house and land pre-fire. They seek a refund in the appropriate amount as determined by the board. They did not request a specific amount to be abated. The applicants stated that the fire was well publicized with a couple of articles in the paper and interviews with the fire chief. Also, BOA members were welcome to drive by and see the property. Andy Cartwright testified that there is ample paperwork that could be submitted to back up their claim if the BOA requested.

David Webster asked if the appellants to clearly state which reason they were applying for an abatement as provided under 24 VSA § 1535. The Cartwrights home was totally destroyed by fire. Lee Suskin read the appropriate reason from statute: #5 under 24 VSA § 1535 - Taxes upon real or personal property lost or destroyed during the tax year.

ASSESSOR TESTIMONY

Ted Nelson, Shelburne Town Assessor reviewed his memorandum submitted to Diana Vachon on May 5, 2023 and the CAMA sheet on file for this property. Ted Nelson reported that the fire, which occurred on June 23, shortly after the beginning of the taxable/fiscal year, rendered the residential dwelling a total loss. This was quantified as the dwelling should be taxed at 6.3% of the taxable year. The land and site improvements were not adversely impacted by the fire and therefore are fully taxable for the whole year. Based on these calculations, the adjusted taxable value post fire is determined to be \$206,150. Please refer to the Assessor's memo submitted 5/5/23 for further details.

FINANCE ADMINISTRATOR/UTILITIES MANAGER

In a memorandum dated May 12, 2023, under sworn testimony, Betty Jean Bogue, Finance Assistant/Utilities Administrator for the Town of Shelburne, calculated a suggested refund amount based on the Assessor's adjusted taxable value of \$206,150 by applying the non-Homestead tax rate of .021410 (The property owners did not file a homestead declaration HS-122.). This results in a 2022-2023 adjusted tax amount of \$4,413.67. Deducting the adjusted tax amount from the total tax paid by the Cartwrights gives the suggested tax abatement amount of 13,294.52. The Town recommends a refund amount of \$13,294.52, as submitted in sworn testimony by the Town. The Town also provided a copy of the paid tax bill on this property.

The Cartwrights agreed with the suggested tax abatement amount.

Hearing no further testimony or questions, Nancy Baker thanked the applicants and the Assessor for attending. The Board will let them know in writing of the Board's decision. Ted Nelson, Rachel Cartwright, and Andy Cartwright left the meeting.

MOTION At 7:33 PM by Lee Suskin moved to end the hearing. SECOND by Peggy Day. VOTING: Motion passed unanimously.

MOTION by Lee Suskin moved to enter into deliberative session. SECOND by Randy Rowland. VOTING: Motion passed unanimously.

At 7:41 PM the Board came out of deliberative session. Diana Vachon, Town Clerk will write a draft decision and send it around to the Board members in attendance to review.

6. OTHER BUSINESS

MINUTES of February 6, 2023

MOTION by Lee Suskin to approve the minutes of 2/6/23 as presented, SECOND by Peggy Day. DISCUSSION: Jennifer Leopold stated she was not at the 2/6/23 meeting. Lee Suskin amended his motion to approve the minutes of 2/6/23 as

amended, SECOND by Becky Moore. VOTING: 11-1-0 motion carried. Jennifer Leopold abstained.

RULES OF PROCEDURE

Nancy Baker and other members have been looking at the current Rules of Procedure 2018 and will circulate a draft to review for the next BOA meeting.

7. ADJOURNMENT

MOTION by Mike Donohue, SECOND by Randy Rowland, to adjourn the meeting. VOTING: unanimous; motion carried.

The meeting was adjourned at 7:50 PM.

Respectfully submitted by Diana Vachon, Town Clerk