CITY OF RUTLAND, VERMONT
Board of Tax Abatement Minutes
May 13, 2019

MINUTES OF OPEN SESSION

Members present; Mayor Allaire, Assessor Keefe, Treasurer Markowski, Aldermen Whitcomb, Humphrey, Ettori, Ryan, Mattis, Clifford, Reveal and DePoy. Also present, Deputy City Clerk Kapusta, Christopher Bower, Preston Billings, and David Tomaszewski. Board President Sharon Davis, Alderman Tommola & Gillam were absent.

Acting Chair Mayor Allaire called the meeting to order at 5:30 PM

Chair Mayor Allaire noted that the Board had several abatement requests that evening and started with the request of Christopher Bower of 43 Cleveland Avenue.

Christopher Bower; 43 Cleveland Avenue

Chair Mayor Allaire introduced the request and asked the Deputy City Clerk to swear in Mr. Bower. Chair Mayor Allaire asked the Board if there were any conflicts amongst member and Mr. Bower. Seeing none Chair Mayor Allaire asked Mr. Bower if he had a copy of the rules and procedure, answering yes, Chair Mayor Allaire then sought Mr. Bower's reason for abatement. Mr. Bower is requesting abatement for taxes upon real or personal property lost or destroyed during the tax year. The property was damaged by a fire on November 24, 2018, and is currently under repair and not habitable. It is a single family owner occupied dwelling. Members of the Board asked a few questions about where Mr. Bower was in the process of rebuilding. Mr. Bower stated that the house is currently for sale "as is" and he has had one offer but it was lower than what he was hoping for. There is a possibility that Mr. Bower will repair the house himself and then sell it. With no further questions, Chair Mayor Allaire told Mr. Bower that the Board would move into deliberative session after hearing all requests.

Preston Billings; Billings Mobile Manor Lot 31

Chair Mayor Allaire then introduced the request of Preston Billings and asked the Deputy City Clerk to swear in Mr. Billings. Chair Mayor Allaire asked the Board if there were any conflicts amongst member and Mr. Billings. Alderman Ettori stated that he knows Preston and Brian Billings and would recuse himself but Mr. Billings stated that was not necessary. Chair Mayor Allaire asked Mr. Billings if he had a copy of the rules and procedure, answering yes, Chair Mayor Allaire then sought Mr. Billings' reason for abatement. Mr. Billings gave a brief history of the property and requested abatement for taxes in which there is manifest error or a mistake of the listers. The tenant abandoned the mobile home and in November 2013, Mr. Billings paid to have the mobile home removed. A demolition permit was never done and property transfer tax return was never completed or recorded in the land records. Assessor Keefe provided history as well and stated that there was an error on the part of Mr. Billings and himself from the time the mobile home was removed and replaced a couple years later. When Assessor Keefe went out to survey the mobile home park, a mobile home on Lot 31A was placed on the listers card for Lot

31. Members of the Board asked a few questions about the removal, the previous tenant and when the mobile home was replaced. With no further questions, Chair Mayor Allaire told Mr. Billings that the Board would move into deliberative session after hearing all the requests.

Dagyne Canney, Monarchos, LLC; 160 South Main Street
Chair Mayor Allaire then introduced the request of Dagyne Canney, Monarchos, LLC. There was no one in attendance to speak to this request for abatement for taxes upon real or personal property lost or destroyed during the tax year. Chair Mayor Allaire stated the paperwork submitted would be used for the deliberative session after hearing all the requests.

David Tomaszewski; 4 Royce Street
Chair Mayor Allaire then introduced the request of David Tomaszewski and asked the Deputy City Clerk to swear in Mr. Tomaszewski. Chair Mayor Allaire asked the Board if there were any conflicts amongst member and Mr. Tomaszewski. Seeing none Chair Mayor Allaire asked Mr. Tomaszewski if he had a copy of the rules and procedure, answering yes, Chair Mayor Allaire then sought Mr. Tomaszewski's reason for abatement. Mr. Tomaszewski's reason for abatement is for taxes upon real or personal property lost or destroyed during the tax year. Mr. Tomaszewski was the high bidder at a tax sale on March 26, 2018. Since then the roof and building had deteriorated to a point that the mortgage holder did not redeem in one year. Mr. Tomaszewski tried not to take possession and have Rutland City keep his $11,000 bid due to deterioration and vandalism. Members of the Board asked a few questions of Mr. Tomaszewski. Chair Mayor Allaire told Mr. Tomaszewski that the Board would move into deliberative session after hearing all the requests.

Mary Markowski, Rutland City Treasurer; Various owners and Properties
Treasurer Markowski provided a spreadsheet with 11 different owners whom have filed bankruptcy, moved out of state or are now deceased. The total due including penalties and interest is $10,862.15 of which $5,320.97 is the base tax. Treasurer Markowski is looking to have these fees abated, as collection of these fees is unlikely and have been on the books for quite some time.

Chair Mayor Allaire noted that this concluded the requests for abatement and sought a motion to enter into deliberative session. That request was so moved and seconded (Ettori, Ryan). **Motion passed.**

At 6:08 PM the Board moved into deliberative session.

At 6:48 PM the Board of Tax Abatement came out of deliberative session.

Chair Mayor Allaire noted that the decisions would be drafted by the Clerk/Attorney and mailed within 30 days.

A motion was made and seconded (Ettori, Ryan) to adjourn. **Motion passed.**

Respectfully submitted,

Tracy L. Kapusta
Deputy City Clerk, Board of Tax Abatement

<u>The decisions should each be separate documents with just the minutes from their portion of the proceeding. See attached examples.</u>

<u>Findings of Fact – Christopher Bower</u>

1. Christopher Bower, Ronald Bower and Joan Bower are the owners of 43 Cleveland Avenue.
2. Mr. Bower's application for tax abatement for this property listed 24 V.S.A. § 1535(a)(5) (taxes or charges upon real or personal property lost or destroyed during the tax year) as the criteria under which he is seeking abatement.
3. The property was damaged by a fire on November 24, 2018.
4. The property is currently under repair and not habitable.

<u>Decision</u>

The request for abatement was **approved**, based on the evidence of the applicant and the findings of the Board with respect to the fire and habitability.

The Board approved the amount of $1,470.58 for abatement. This amount is from the date of the fire, November 24, 2018 to the end of the fiscal year, June 30, 2019.

Certificate: We hereby certify that this is a true record of the action taken on this request by the Board of Abatement of the City of Rutland on May 13, 2019.

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David Allaire, Presiding Officer Tracy L. Kapusta, Deputy City Clerk

Findings of Fact – Preston Billings

1. Preston Billings is the owner of Billings Mobile Manor Lot 31.
2. Mr. Billings' application for tax abatement for this property listed 24 V.S.A. § 1535(a)(4) (taxes in which there is manifest error or a mistake of the listers) as the criteria under which he is seeking abatement.
3. The tenant of Lot 31 abandoned the mobile home in April 2012 and in November 2013, Mr. Billings paid to have the mobile home removed.
4. When Assessor Keefe went out to survey the mobile home park, a mobile home on Lot 31A was placed on the listers card in error for Lot 31.

Decision

The request for abatement was **approved**, based on the evidence of the applicant and the findings of the Board with respect to the lister card error.

The Board approved the amount of $982.04 for abatement. The amount is from the date of January 1, 2014 through June 30, 2015.

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David Allaire, Presiding Officer

Tracy L. Kapusta, Deputy City Clerk

Findings of Fact – Dagyne Canney

1. Dagyne Canney and John Canney are the owners of 160 South Main Street.
2. Mrs. Canney's application for tax abatement for this property listed 24 V.S.A. § 1535(a)(5) (taxes or charges upon real or personal property lost or destroyed during the tax year) as the criteria under which she is seeking abatement.
3. The property suffered a total loss of the building as a result of arson on October 28, 2018.

Decision

The request for abatement was **approved**, based on the evidence of the applicant and the findings of the Board with respect to the fire.

The Board approved the amount of $3,452.81 for abatement. This amount is from the date of the fire, October 28, 2018 to the end of the fiscal year, June 30, 2019.

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David Allaire, Presiding Officer	Tracy L. Kapusta, Deputy City Clerk

Findings of Fact – David Tomaszewski

1. David Tomaszewski and Tammy Tomaszewski are the owners of 4 Royce Street.
2. Mr. Tomaszewski's application for tax abatement for this property listed 24 V.S.A. § 1535(a)(5) (taxes or charges upon real or personal property lost or destroyed during the tax year) as the criteria under which he is seeking abatement.
3. Mr. Tomaszewski was high bidder at a tax sale of the property on March 26, 2018.
4. The property was not redeemed in one year.
5. Mr. Tomaszewski was familiar with the tax sale process and aware of the risks for (i) deterioration and/or vandalism during the redemption period and (ii) non-redemption.

Decision

The request for abatement was **denied**, based on the evidence of the applicant and the findings of the Board.

In denying the request, with respect to 24 V.S.A. § 1535(a)(5), the Board gave great weight to the fact that Mr. Tomaszewski was familiar with the tax sale process and aware of the risks for deterioration and/or vandalism during the redemption period. Furthermore, he was fully aware that there was a risk that the property would not be redeemed in one year.

Finally, the Board could not make a finding based on the evidence as to when or what deterioration occurred during the tax year in which abatement was requested.

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David Allaire, Presiding Officer | Tracy L. Kapusta, Deputy City Clerk

A decision of the Board of Abatement may be appealed to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedure.

These should technically be separate decisions, though it seems unlikely anyone would appeal.

Findings of Fact – Mary Markowski, Rutland City Treasurer

1. There are 11 properties that have been on the books of which the owners have filed bankruptcy, died or moved out of state. [Should cut and paste (or maybe reference a Schedule A which would contain) the addresses and respective amounts.]
2. Reason for abatement request is listed 24 V.S.A. § 1535(a)(1), (2) and (3).
3. The owners of the 11 properties qualify under one or more of the criteria listed.

Decision

The request for the abatement was **approved**, based on the evidence of the Treasurer and the findings of the Board.

The Board approved the amount of $5,320.97 for abatement.

Certificate: We hereby certify that this is a true record of the action taken on this request by the Board of Tax abatement of the City of Rutland on May 13, 2019

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David Allaire, Presiding Officer	Tracy L. Kapusta, Deputy City Clerk