CITY OF RUTLAND, VERMONT
Board of Tax Abatement
May 13, 2024

Minutes of Open Session

Members present: Mayor Doenges; Aldermen Talbott, McClure, Savage, Tadio, Davis, Gillam, and Barbagallo. Treasurer Markowski, Assessor Langlois, Linda Heald, Clerk Kapusta, Attorney LaChance, and Gail Wells.

Chair Doenges called the meeting to order at 5:30 PM.

Chair Doenges opened the meeting and moved to start with Peter Limanek's abatement request.

Peter Limanek – 17 Cramton Avenue
Chair Doenges introduced the request for Peter Limanek. Chair Doenges asked if any member of the Board of Tax Abatement would be testifying, if there were any conflicts of interests or ex-parte communications, seeing none, Chair Doenges read the statutory criteria checked by Mr. Limanek for his request for abatement, Taxes or Charges upon real or personal property lost or destroyed during the tax year, 24 V.S.A. § 1535(a)(5).

Mayor Doenges then asked those giving testimony to be sworn in by the Clerk. Mr. Limanek nor any authorized party was present to speak on his behalf. Chair Doenges then asked if anyone else wanted to give testimony . Gail Wells, Business Manager for Department of Public Works (DPW) read a memo to the record.

There was a brief discussion from the Board.

At 5:38 PM Chair Doenges closed the open hearing for 17 Cramton Avenue.

Chair Doenges then moved on to the request for 3 Grandview Terrace.

Valerie Malmgren – 3 Grandview Terrace
Chair Doenges introduced the request for Valerie Malmgren. Chair Doenges asked if any member of the Tax Abatement Board would be testifying, if there were any conflicts of interests or ex-parte communications. Chair Doenges then asked Clerk Kapusta to swear in Ms. Malmgren. Chair Doenges asked Ms. Malmgren if she had received the Board rules on procedure for this hearing. Ms. Malmgren acknowledged that she had. Chair Doenges read the statutory criteria checked by Ms. Malmgren for her request for abatement. Taxes of Charges of persons who are unable to pay their taxes, water charges, sewer charges, interest, and/or collection fees. 24 V.S.A. § 1535(a)(3).

Alderman Whitcomb arrived at 5:40 PM.

Ms. Malmgren explained in January 2023 her bill was $88.36, May 2023 was $87.59 and in August 2023 the bill was $127.83. After the bill in August Ms. Malmgren received a letter from the City about a possible water leak. Ms. Malmgren contacted a plumber who added a new water saver toilet and checked the other toilets. In September 2023 Ms. Malmgren had a new water line for the refrigerator. In October 2023 received another water leak letter from the City. In January 2024 the water bill was $199.95. In April of 2024 contacted the plumber again who installed a new water saver toilet. In May of 2024 the water bill was $1157.41. During this time Ms. Malmgren had two (2) visits from Tyler (DPW) to inspect the leaks. In April 2024 Ms. Malmgren spoke with Kelsie in DPW and was told to turn off all toilets except one (1) and the City was going to monitor.

Chair Doenges then asked if anyone else wanted to give testimony. Gail Wells, Business Manager for DPW read a memo to the record.

There were no questions from the Board.

Chair Doenges explained to Ms. Malmgren the Board would close his hearing and that they would move into deliberative session at the end of the hearing and the Board would make a decision on her request. That decision would be mailed within thirty (30) days.

At 5:48 PM Chair Doenges closed the open hearing for 3 Grandview Terrace.

Chair Doenges then moved on to the request for 69 Allen Street.

Treasurer Markowski – 69 Allen Street

Chair Doenges introduced the request for 69 Allen Street. Chair Doenges asked if any member for the Tax Abatement Board would be testifying, if there were any conflicts of interests or ex-parte communications. Chair Doenges then asked Clerk Kapusta to swear in Treasurer Markowski.

Treasurer Markowski read the reason for abatement of property taxes is because the property is owned by the USA and is exempt from property taxes. Under 24 VSA Section 1535, taxes in which there is a manifest error or a mistake of the listers. The property was tax sale by the City in 2001; the property was subject to IRS tax lien and was redeemed by the USA and title was conveyed to the USA in August 2002. Payments were received on the account through FY13. The Treasurer's Office and Assessor's Office questioned the accuracy of the title but were not able to remove the taxes without legal research. In FY24, the City worked with Ryan Smith & Carbine (RSC) for possible tax sale. In the process, RSC verified that the property is owned by the USA and therefore, could not be sent to tax sale or assessed property tax.

At 5:51 PM Chair Doenges closed the open hearing for 69 Allen Street.

Chair Doenges then moved on to the Treasurer's Various Accounts.

Treasurer Markowski – Various Miscellaneous Accounts

Treasurer Markowski noted the following:

A) The following accounts have been identified as uncollectable as they are over 15 years old and or deceased.
   #16264 – David Allen – abatement of $113.97
   #16660 – Grand Performance - abatement of $181.44
   #16752 – Interconnect Telecomunication - abatement of $1,224.89
   #17336 – White Sands Dunes - abatement of $25.47
   #16363 – Thomas Boswell CLU - abatement of $30.80
B) The following accounts have been identified as uncollectable as the business is closed and or deceased.
   #16728 – Anne Johnson – abatement of $34.42
   #20281 – James Carroll, Attorney - abatement of $11.04
   #18550 – Central Vermont Solar & Wind - abatement of $15.58
   #20453 – B&F Analytics - abatement of $42.48
   #20920 – Rutland Area Flea Market - abatement of $42.30
   #20957 – Oldies 1620 - abatement of $174.88

The total accumulated amount due is $1,897.27. Treasurer Markowski is looking to have these fees abated, as collection of these fees is unlikely. There was a brief discussion from the Board.

Treasurer Markowski then read the reason for abatement for 25 North Main Street. Under 24 VSA Section 1535, taxes upon real estate lost or destroyed during the tax year. The property was foreclosed on March 31, 2022. All property was taken during the foreclosure. There was a brief discussion from the Board.

At 5:56 PM Chair Doenges closed the open hearing for various miscellaneous accounts.

At 5:56 PM the Board moved into deliberative session. So moved by Alderwoman Davis and Alderwoman Savage. **Motion passed.**

Alderman Heck arrived at 5:57 PM.

At 6:20 PM the Board came out of deliberative session.

At 6:20 PM Chair Doenges noted he would entertain a motion to adjourn. So moved by Alderwoman Davis and Alderwoman Savage. **Motion passed.**

Respectfully submitted,

Tracy L. Kapusta
Clerk, Board of Tax Abatement