

**Board of Abatement Meeting Minutes**  
**August 22, 2016, 6pm**  
**Calais Town Hall**

Present: Selectboard members Scott Bassage, John Brabant, Rose Pelchuck, Toby Talbot, Denise Wheeler; Justices of the Peace Charlotte Bassage, Nel Emlen; Listers John McCullough, Laura Fillbach, Jan Ohlsson; Donna Fitch, Clerk & Treasurer.

Denise Wheeler called the meeting to order at 6pm and administered the oath to Board of Abatement members.

**Abatement Items**

**1. Mary Wentworth and Paulo Matos**

Parcel #390250, 354 Sadie Foss Road  
Request: \$482.71

Background: Mary Wentworth made the request based on mistake of the listers.

The property was taxed for the years 2013, 2014 and 2015 as if it had a septic system. It does not. The Calais town treasurer calculated the taxes paid on the nonexistent septic system to be \$482.71.

On a motion by Toby Talbot and seconded, the Board voted unanimously to approve the abatement of \$482.71.

**2. Martha Levin**

Parcel #430675, 675 Long Meadow Hill Road  
Request: \$3,490.60

Background: Represented by John McCullough, Martha Levin made the request based on property destroyed during the tax year.

The garage and house burned to the ground on April 11, 2016. The assessed value of the garage and house (replacement cost new less depreciation) is \$155,900. Property taxes on that assessment are \$3,490.60. The request is to deduct that amount from the 2016 tax bill.

On a motion by Toby Talbot and seconded by John Brabant, the Board voted unanimously to approve the abatement of \$3,490.60.

**3. Nedene Martin, Delinquent Tax Collector**

Request: Abatement of small delinquent tax amounts listed here.

Toby moved to abate the small delinquent tax amounts as listed in an August 6<sup>th</sup> letter from the delinquent tax collector. The motion was seconded and passed unanimously.

<b>Parcel number</b>	<b>property owner</b>	<b>amount due</b>
NPO526	Bigras, Steven	\$0.01 tax from 2012
141763	Corson, James	\$0.06 tax from 2015
020709	Green Mountain Maple	\$0.01 tax from 2015
050017	Heise, Coby	\$0.02 interest from 2015
051165	LeMay, Ray	\$0.01 interest from 2015
462220	Winston, Jon	\$9.01 interest from 2015

**4. Kathryn and David Morse**

Parcel #460154, 154 Bliss Pond Road

The abatement request is made based on mistake of the listers.

Kathryn and David were present. Denise administered the oath to them. Background: The Morses purchased the property in August 2015, subdivided from Stanley Morse. They received a reappraisal notice indicating a value of \$33,700. The tax bill they received in July 2016 showed a value of \$74,900. They did not receive notice of the change in the appraisal, were not given an opportunity to grieve and feel it is an unfair assessment.

The Board noted the following facts:

1. The listers made an error in the valuation of the property in 2015.
2. The listers corrected the error in 2016 but neglected to push the correct "button" in the software program to issue a change of appraisal notice.
3. On August 15, 2016, the listers sent the Morses a formal change of appraisal notice and suggested a grievance time of August 30 between 9 and noon.
4. The process to grieve an assessment, which can take place any time before December 31, is to meet with the listers. If not satisfied with the listers' decision, the next step is to request a hearing before the Board of Civil Authority (BCA). If not satisfied with the BCA's decision, an appeal of that decision is made to the State of Vermont Director of Property Valuation and Review.
5. The grievance process available to the Morses now is the same process that would have taken place in the spring if the Morses had received a change of appraisal notice and had the opportunity to grieve at that time.
6. The land is graded at 1.0; the same as the surrounding properties.

7. After the grievance process, the Morses still have the option of a hearing before the Board of Abatement.

Denise made a motion to table the discussion until the Morses go through the grievance process, the meeting scheduled for August 30. Charlotte Bassage seconded the motion. The motion passed unanimously.

Respectfully submitted,

Donna Fitch, BOA Clerk