

TAX ABATEMENT HEARING
September 21, 2020- MINUTES

Members present: Richard Ballou; Michael Morris; Kevin Raleigh, Chair; Brett Mayfield; Nancy Howe, Vice Chair; Lisa O'Neil; Kim Souza; Dan Fraser; Sue Buckholz; Gabrielle Lucke; D. Alan Johnson; Kenneth Baldwin; Simon Dennis (participated via phone-Microsoft Teams); Jeremiah Sund, Assessor; Dawna Nadeau, Finance Department.

Kevin Raleigh called the meeting to order at 9:15am.

Hearing #1: John & Carole Kustafik (participated via phone on Microsoft Teams)
1209 Wildlife Rd.; PARCEL ID #3-33/SPAN #285-090-14009

Kevin Raleigh introduced the property and administered the oath to John and Carole Kustafik. He asked the Board of Abatement if any members had any conflicts of interest. Carole Kustafik recapped the circumstances causing damage to the property. She stated on January 4, 2019, they discovered there had been a power outage at the property at some point prior causing a burst pipe resulting in water damage. They have been unable to occupy the property since this incident therefore they are requesting the taxes be abated.

Kevin asked for a break-down of value assessed for the land and Dick Ballou asked if the garage was damaged; The Kustafiks said it was not. He then asked for the value assessed on the garage. Jeremiah Sund, Assessor, said the total assessment at the time of the damage was \$256,400; the land value equals \$67,100 and the garage is assessed at \$24,700. Kevin suggested the land and garage were still taxable because they were not impacted by the damage and any abatement should be focused on the assessed value on the house. The Board asked Dawna to calculate taxes based upon improvements/house value minus land & garage value (calculate half for period of Jan 1-June 30 of FY 2019 = \$2147.37; for FY 2020 period of July 1, 2019 to June 30, 2020 = \$4374.74). Mike Morris made a motion to abate taxes in the amount of \$6522.11; Seconded by Sue Buckholz. The motion carried unanimous.

Hearing #2: Woodstock Area Adult Day Services, Inc.
Gretchen Cole and Jeff Dillon (attended in-person)
8828 Woodstock Rd.; PARCEL ID #12-162/SPAN #285-090-14888

Kevin Raleigh introduced the property and administered the oath to Gretchen Cole and Jeff Dillon. He asked the Board of Abatement if any members had any conflicts of interest.

Gretchen Cole and Jeff Dillon explained the new start up business is still significantly in the red. WAADS had started a marketing campaign last September and had started to see positive growth but, due to the effects of COVID-19, they are not able to be open at this time.

Dawna Nadeau stated the delinquent FY 2020 taxes, including penalties and interest, equal \$6609.78.

Kevin Raleigh asked if they have applied for their Exempt status as they had indicated at the 2019 Tax Abatement Hearing. Gretchen explained they had applied, but later than they had expected. She stated Jeremiah Sund has since granted Tax Exemption status for a portion of the property (excluding the rental house on the property). Jeremiah indicated it breaks out to about 50%.

Kim Souza asked where the income from the rental typically goes. Gretchen indicated the income from the rental unit is used for operating expenses. Gretchen indicated they ended the year with a \$173,623 loss. Sue Buckholz noted it would be helpful, in general terms, to have financials from applicants. Gretchen provided a hard copy of the financials to Lisa for the file and offered to send them electronically for distribution to the Board. Kevin reminded the Board a decision could be made at a later date if the members wish to have time to review the financials.

Jeremiah asked why they paid 2021 taxes rather than delinquent taxes. Gretchen explained they did receive some PPE funds but they can only use those funds for fixed costs and re-opening campaign. They were able to use the CRF funds to help pay FY 2021. Dan asked if the rental is occupied. Gretchen explained they are nearing the end of the lease and works needs to be completed on the property before it can be rented again.

Alan Johnson moved to abate \$6609.78. Nancy Howe seconded. Motion carried unanimously.

**Hearing #3: Marge Bellmore (Toby DeBattiste appeared in person on her behalf)
58 Spring Circle; PARCEL ID #45-255-58/SPAN #285-090-17031**

Toby DeBattiste explained the mobile home at 58 Spring Circle was a total loss due to a fire on September 17, 2018. There is now a new home on the lot and a new owner. He stated when he received tax bills for the property, he told the finance department the property had been lost in a fire; he did not understand he could request an abatement until Sherry West, Assistant Town Clerk, explained the process. Dawna stated the total tax owed is \$302.95 (includes penalties and interest).

Mike Morris asked if an insurance claim was filed. Toby explained they did receive a check in the amount of \$14,000 but it took almost seven months to receive the funds and they had lost revenues due to the loss nearing that amount. He also stated it cost around \$6000 to clean-up the site after the fire; insurance did reimburse for this expense.

Kim Souza made a motion to abate the taxes in the amount of \$302.95. Gabrielle Lucke seconded the motion. The motion passed unanimously.

**Hearing #4: Martha Hetnik (Brenda Hetnik participated on her behalf via phone)
218 Willow Circle; PARCEL ID #13-43-18/SPAN #285-090-11241**

Brenda Hetnik explained Martha Hetnik applied for the Homestead Exemption/Rebate but it was retained by the state and not applied to the property taxes. (Dawna Nadeau clarified the State had applied the rebate to State Income Taxes owed).

Brenda stated Martha has been unable to work due to health issues including dialysis 3-4 times per week. They have considered selling the property however, it would be difficult for Martha to find housing in the current market and the pandemic has not helped.

Dawna indicated the property taxes have been paid except for the current taxes due August, 2020 for first half of FY 2021. Sue Buckholz made a motion to abate the amount of \$955.00 (includes interest). Mike Morris seconded the motion. The motion carried unanimously.

The Hearing Adjourned at 10:25am.