

**TOWN OF SHELBURNE
BOARD OF ABATEMENT
MINUTES OF MEETING
July 23, 2018**

DRAFT

MEMBERS PRESENT: Tom Little (Chair); Josh Dein, Peter Gadue, Lee Suskin, Jennifer Leopold, Nancy Baker, George Schiavone, Colleen Haag, Mary Kehoe, Bill Deming, Rebecca Moore, Laura Gannon-Murakami, David Webster, Jaime Heins, Joan Lenes.

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

OTHERS PRESENT: None.

1. CALL TO ORDER

Chairman Tom Little called the meeting to order at 7:28 PM.

2. PUBLIC COMMENTS

None.

3. APPROVE AGENDA

MOTION by Rebecca Moore, SECOND by Peter Gadue, to approve the agenda as presented. VOTING: unanimous; motion carried.

4. APPROVAL OF MINUTES

June 12, 2017

MOTION by Mary Kehoe, SECOND by Laura Gannon-Murakami, to approve the minutes of June 12, 2017 as written. VOTING: 13 ayes, 2 abstentions (Jaime Heins, Joan Lenes); motion carried.

There was brief discussion of the mention in the 6/12/17 minutes to draft rules of procedure for Shelburne's Board of Abatement. Information on tax abatement from VLCT was provided for review and consideration. How other towns handle abatements was mentioned.

5. ADMINISTRATIVE CHANGES IN LAND SIZE

Town Assessor, Ted Nelson, reported staff research over the past six months found that high-end residential condominium units on Lake Road and Morgan Drive have suffered in value. In 2011 the land value and the numbering for these units was changed. Lakefront values are holding close to market value. Land sizes on the Grand List and the tax maps had to be reconciled for affected properties. The Grand List was changed to describe the land size, but the actual land size was not changed. Letters were sent to the property owners (60 properties impacted). Some people grieved the findings while others did not. If an agreement could not be reached with the property owners who grieved, then it was suggested the property owner have their land surveyed. Some property owners wanted reimbursement for overpayment of taxes. Interestingly, people who ended up underpaying their taxes did not offer to pay the difference. The Board of Abatement

must decide if a property owner is eligible to apply and is entitled to reimbursement.

Questions for the Board to consider include:

1. How far back in time is the reimbursement?
2. Is the amount gross or net (net considers any pre-bate received)?
3. Should interest be paid on the refunded amount?

The Board of Abatement received a list of the number of properties that changed (those that increased in land size and those that decreased in land size) and a question and answer sheet on Shelburne land sizes.

David Webster pointed out all the property owners that received a letter had the opportunity to grieve their assessment and to find out when the town determined the land change.

Nancy Baker asked if retroactive payment is being requested by the property owners. Tom Little stated the law does not allow retroactive payments.

6. ABATEMENT HEARING SCHEDULE

Tom Little noted there are four abatement requests. Mary Kehoe urged having rules of procedure in place prior to the abatement hearings. The rules should be sent to the property owners requesting abatement so they understand the procedure. The Board must tell the applicant how far back the reimbursement will go and whether the amount will be gross or net. If the amount is net then the applicant must bring proof of what they have paid and for how long. Mary Kehoe suggested the Board find consensus on the model rules from VLCT provided to the Board. Tom Little said he will appoint a subcommittee to prepare rules of procedure for the next Board of Abatement meeting on August 27, 2018. Abatement hearings will be scheduled beginning in September.

7. OTHER BUSINESS

None.

8. ADJOURNMENT

MOTION by Bill Deming SECOND by Pete Gadue, to adjourn the meeting.

VOTING: unanimous; motion carried.

The meeting was adjourned at 8:17 PM.

RScty: MERiordan