

Board of Abatement  
Tuesday, January 28, 2025  
Akeley Memorial Hall

The Board of Abatement for the Town of Stowe met for the purpose to hear abatement requests.

BOA Members present were: Leighton Detora, Elizabeth "Liz" Lackey, Jo Sabel Courtney, Suzanne Clark, Francis "Paco" Aumand, Adam Davis, Jeffrey Jackson, William Adams II, Marina Meerburg, Tom Kastner, Susan Connerty, Lyndall Heyer and Penny Davis

Also present were: Tim Morrissey, James Goldsmith, Matthew Guffey, Jan Reynolds, Arnold Ziegel, Sarah Sterner, Matie B. Little, Esq. (via zoom) and Anne Bresnahan (via zoom)

Leighton Detora called the meeting to order.

#### **Elect Chair**

The motion was made by William Adams seconded by Adam Davis with all in favor to elect Leighton Detora as Chair.

#### **Review, Edit Approve Rules of procedure**

Leighton asked the board members if they had reviewed the rules of procedure and if there were any edits that needed to be made. If there were any edits it would not apply to today's date. There were no edits.

#### **Approve Minutes of April 29, 2024**

Tom Kastner believes he was present at the meeting. Leighton asked the Board if there was any objection to adding Tom Kastner to the meeting minutes. Hearing no objection, Tom will be included as being present. Penny stated that the minutes should say "Richard Bland stated that footnote2 on page three" The page number is missing. There were no objections to adding page three. Tom Kastner made the motion, Liz Lackey seconded and passed to approve the minutes with the two changes. Paco Aumand, Jeff Jackson and William Adams abstained as they were not at the April 29, 2024, meeting.

#### **Hearings**

##### **K2 Realty (Parcel #26054 – 1669 Mountain Road)**

James Goldsmith was present to provide testimony for K2 Realty. Leighton asked James if he had received a copy of the Rules of Procedure and if he had any questions. James responded that he had received a copy and did not have any questions.

Leighton swore in James Goldsmith.

Leighton asked the board if anyone had any conflicts with the applicant.

Tim presented the property to the Board.

James Goldsmith stated that on about August 15, 2024, the building with Stowe Sandwich as the tenant had a fire and the building was substantially burned. James presented pictures for the Board's review. He continued to give a recap of the events since the fire. The insurance company has deemed it a total loss. His goal was to save the building if possible. It appears that the post and beam can be saved but it is still a total loss. He plans to rebuild and hopes to have it done in July. He is appealing to the Board for some type of relief as he has been without the use of the building and without rental income until it can be reoccupied.

The board was able to question James Goldsmith. It was clarified that the fire was on August 14, 2024 as stated in the application and that the pictures were taken on August 15, 2024.

Tim presented the board with the Lister's card. He stated that the depreciated value of the building is 292,200. The land value is \$816,000. Water, sewer and landscaping are \$80,000 and a small shed is valued at \$1,800. The total value of the property is \$1,190,000.

The Board was able to ask Tim questions. It was clarified that the Listers card represents the value of the property before the fire. Tim also stated that if he was to go out today and look at the building, he would make an adjustment to the appraisal.

The hearing was closed. The Board will go into deliberation at the end of the session. The applicant will be notified by mail of the decision.

**Camelot Stowe LLC (Parcel #25091 – 401 Big Spruce Road)**

Matie B. Little, Esq and Ann Bresnahan were present via zoom to provide testimony.

Leighton asked if they had received a copy of the Rules of Procedure and if they had any questions. They responded that they had received a copy and did not have any questions.

Leighton swore in both Matie and Ann.

Matie stated that we are asking for the abatement of \$524.74 in interest that was incurred due to a late filing of property taxes that was due in September of 2024. She stated that they tried hard to comply with the filing deadline for the tax payment. Ann is the manager of the LLC and Matie is the registered agent and attorney of record. She stated that they never received a hard copy of the tax bill in the mail. She stated that they reached out to the Town Clerk's office to request the property tax bill in early August and were informed that because of the reappraisal the property tax bills were being sent out a bit later and that the due date for payment was in September. We reached back out to the Town Clerk's office on August 16, 2024 and were told the tax bills had been sent out two days prior to that on August 14<sup>th</sup>. We still never received a copy of it. On September 4<sup>th</sup> we ended up calling the Town Clerk back again and finally on September 5, we were emailed a copy of the tax bill. We then immediately sent the tax bill to the bank for payment. The bank had to raise funds to pay the \$26,000 of property taxes. The check was finally mailed out on September 11, 2024. The property tax payment was due on September 16<sup>th</sup>. The mail was apparently slow, and it was not received by the town clerk until September 23<sup>rd</sup> and therefore \$524.74 interest charge was incurred. Matie stated that they had to be proactive to get the actual bill; have never been late in paying the property taxes and are not contesting the amount of tax

due or the valuation. She stated that they are hoping the Board would see it fair to abate the interest charges. Ann Bresnahan stated that she inherited the property in the 1960's and to Ann's knowledge they have never been late on any tax bill or disputed any assessments, and the interest upset her as she tries hard to do everything in a timely fashion. She asked that the Board abate the interest charge.

The board was given the opportunity to ask Matie and Ann questions. It was clarified that the tax bill was received by email on September 5, 2024 at which time the bank needed to raise the funds and was not processed until September 11, 2024. It was also clarified that the property tax bill was sent to the correct mailing address and the registered agent had received the notice of reassessment that was sent by the Board of Listers in June of 2024. It was also clarified that the owners are only looking for the interest to be abated and don't have an issue with reappraisal.

The hearing was closed. The Board will go into deliberation at the end of the session. The applicant will be notified by mail of the decision.

**Charles Farmer (Parcel #22007 – 41 Westview Road)**

Charles Farmer was not present. The testimony will be based on the paperwork that was received.

Tim submitted the Listers' card to the Board as evidence. Tim stated that he was notified by Mr. Farmer's father that the property had a fire. Town did not have access to the property prior to the reappraisal. Since Tim was notified prior to finalizing the appraisal, he was able to adjust the evaluation for the 2024 grand list. The 2024 evaluation does not have the building on it. The valuation is \$307,700 which includes a garage with a finished area on the second floor as well as a tool shed.

The board was able to ask questions. It was clarified that the fire was on February 25, 2023 instead of February 25, 2022 as stated on the application. Charles Farmer did not own the property on February 25, 2022. Pictures from a Stowe firefighter show the date as February 25, 2023. Tim clarified that the building is not there and the depreciation value of the building that was destroyed by the fire is \$116,400.

The hearing was closed. The Board will go into deliberation at the end of the session. The applicant will be notified by mail of the decision.

**Matthew & Allison Guffey (Parcel #10027 – 1511 Taber Hill Road)**

Matthew Guffey was present to provide testimony.

Leighton swore in Matthew Guffey.

Matthew stated that he received an interest due notice dated 11/18/2024 which had an interest charge of \$56.43. The tax payment was due November 15, 2024. According to town records, the payment was not received until November 19, 2024. Matthew stated that the bank mailed it on November 4, 2024. He provided a document from PHH mortgage that indicated that a tax disbursement was made on November 4, 2024. He believes that the Town website recommends a ten-day window to mail payments which the bank obliged. He stated that he was a victim of the mail.

The board was given the opportunity to ask Matthew Guffey questions.

Penny Davis stated that the Town of Stowe Policy for Collection of Current and Delinquent taxes states that postmarks are not accepted for proving timely payment and therefore the Treasurer's office does not keep envelopes. Payments have to be in the Town Clerk's/Treasurer's office by 4:30 Eastern time, whether payments are being made online, in person or by mail. Staff go to the post office several times a day to get as much mail as possible. We do everything in our power to collect as much mail as possible.

The question was raised whether we receive electronic payments. Penny said that you can go online and pay. The town has a free ACH Direct Debit program in which will pull the amount due from the taxpayers checking or savings account on the due date.

Penny asked Mr. Guffey if he had reached out to the bank regarding them paying the interest. We had several financial institutions say that a payment was processed on a certain date, but they had no idea when it actually was mailed. The tax bill clearly states that the payment needs to be received by 4:30 pm ET and postmarks are not accepted. We have had a lot of financial institutions pay the interest amount.

The hearing was closed. The applicant will be notified by mail of the decision.

The motion was made by William Adams and seconded by Adam Davis with all in favor to go into deliberation.

The Board of Abatement has met in deliberation on the request per the agenda for abatements of taxes on the subject properties of K2 Realty, Camelot Stowe LLC, Charles Farmer and Matthew and Allison Guffey and came to the following measures:

**Matthew & Allison Guffey (Parcel #10027 – 1511 Taber Hill Road)**

A motion was made, seconded and passed to deny the request. The policy of the Town is clear that the taxes must be in the possession of the town on the appointed day. The policy does not have exceptions for good faith attempts to pay taxes on time or for third party's interference with or negligence resulting in late payment.

**Charles Farmer (Parcel #22007 – 41 Westview Road)**

The property real and personal was destroyed by a fire on February 25, 2023. The motion was made, seconded and passed to approve an abatement of \$3,731.10 to be applied to taxes yet to be paid.

**Camelot Stowe LLC (Parcel #25091 – 401 Big Spruce Road)**

A motion was made, seconded and passed to deny the request. The policy of the Town is clear that the taxes must be in the possession of the town on the appointed day. The policy does not have exceptions for good faith attempts to pay taxes on time or for third party's interference with or negligence resulting in late payment.

**K2 Realty (Parcel #26054 – 1669 Mountain Road)**

The property real and personal was destroyed by a fire on August 14, 2024. It was considered a total loss by the insurance company. The motion was made seconded and passed to approve an abatement of \$3,427.37 to be applied to taxes yet to be paid.

### **Other Business**

Leighton stated that there is a municipal code of ethics that took effect January 1, 2025. There is mandatory on-line training for all members. It appears that the Board of Civil Authority and Board of Abatement will be required to take it. Penny will check with Charles for confirmation of the details. Will is the liaison for the Ethics Committee and will be returning on February 3, 2025.

Discussion ensued regarding Justice of Peace and a statutory requirement of at least 3 members from each party. As it turned out there were not 3 members of the Republican party and therefore, the Selectboard appointed Lynn LaFleur and Susan Connerty to be on the Board of Civil Authority for election matters. Former members were praised for their contributions, availability, knowledge and engagement.

Discussion ensued regarding the number of Justice of the Peace increasing from 12 to 15 based on population. In order for this to happen the voters of the Town must vote to increase the number. It was recommended that this vote occur at the Annual Town Meeting in March 2026 to allow time to educate people. If the vote occurred in March 2025 and was approved, the election of Justice of Peace would not happen until the General Election in November 2026.

Jo Sable Courtney made the motion, Marina Meerburg seconded and all in favor to adjourn the meeting.

Respectfully submitted,

Penny A. Davis