

# Board of Abatement

## October 26, 2021

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Present:

Board Members: Amber Holland, Rhonda Smith, Richie Codogni, Raymond Eilers, Omar Smith, Joseph Berard

Assessor – John Tiffany

Appellant – Dan Wheeler

Visitors - None

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October 26, 2021 @ 6:00 pm

Call to order

Raymond Eilers made a motion to appoint Rhonda Smith as Chair of the Board of Abatement, Richie Codogni seconded. So voted

Rhonda Smith made a motion to appoint Amber Holland Clerk of the Board of Abatement, Omar seconded. So voted

### **Appellant – Dan Wheeler**

Chair Rhonda Smith opened the meeting by reviewing the guidelines for the hearing, and the review of the abatement request.

The Property in question is located at 841 Shippee Hill Road, in Readsboro, Parcel ID T16X600. Request for abatement is listed as “Taxes in which there is a manifest error or a mistake of the Listers” 24 VSA 1535 (a)(4). Request form is being marked as Exhibit A1

Mr. Wheeler stated that his request for abatement under 24 VSA 1535(a)(4) was because at the time of the reappraisal site visits, he was undergoing radiation and was unable to meet the Assessor for an interior inspection. He also stated that the camp could not have been viewed as the gate was locked. Mr. Wheeler outline the condition of his property as well as the improvements made, he noted that he doesn't feel the camper should be assessed, nor should the rabbit hutch.

Rhonda asked Mr. Wheeler if he or anyone on his behalf attended the grievance hearings? Mr. Wheeler reiterated that he was undergoing medical treatments at the time and that he was unaware that he could appoint a representative to attend on his behalf. Rhonda informed Mr. Wheeler that the abatement process cannot be used as a substitute for the grievance purposes.

Rhonda asked Assessor John Tiffany of NEMRC if he had anything to rebut. Mr. Tiffany submitted Exhibit L1 outlining the Assessors findings regarding the manifest error claim. Mr. Tiffany stated that without a grievance hearing there cannot be manifest errors. He also noted that the errors found on Mr. Wheeler's assessment had already been corrected and a revised tax bill had been sent and if the Board were to make any changes, the assessment would still remain the same as the Board of Abatement cannot change an assessment.

After a little more discussion, Clerk Amber Holland read a statement from the About Abatement handbook, page 6, “If the error is in the quality of appraisal, boards tend to be less sympathetic, because abatement should never take the place of the grievance and appeal process.” Amber stated that she felt Mr. Wheeler was indeed raising concerns regarding the quality of the appraisal.

Rhonda asked if there were any more questions or comment. Hearing none, the hearing was closed, and the Board moved into deliberative session at 6:23pm.

Board left deliberative session at 6:33 pm.

### **Decision:**

Amber made a motion to deny Mr. Wheeler's request for abatement as the Board of Abatement does not have the authority to change an assessment on a property, therefore finding nothing to abate. Richard Codogni seconded. All in favor, so voted.

Motion to adjourn 6:33

*Respectfully Submitted*

*Amber Holland; Town Clerk*