

# Chelsea Board of Abatement Meeting

---

## Draft Meeting Minutes May 17, 2018

### Public Hearing on application for abatement of 2017 taxes by Nadine Brooke, Parcel # 113-039.000

**Members Present:** David Bradshaw, Chair & JP, Diane Mattoon, JP, Phyllis Hayward, Lister, Warren Lathrop, Lister, Ed Kuban, Lister, Susan Elder, Selectboard, Greg Kotyk, Selectboard, Cynthia Masterman, Selectboard, Joseph Spinella, JP, Jean Button, JP, Tracy Simon, JP, Gayle Durkee, Treasurer, Karen Lathrop, Clerk.

**Members Absent:** Michael Kuban, Selectboard, Kent Gilman, Selectboard, Joan Goodrich, JP, Susan Kay, JP.

**Others present:** Nadine Brooke.

David Bradshaw called the meeting to order at 7:05 P.M.

Additions to the agenda were Conflict of Interest. Karen Lathrop disclosed ex parte discussion with the applicant and recused herself from voting. Phyllis Hayward disclosed ex parte discussion with the applicant and recused herself from voting.

Phyllis Hayward moved to accept the minutes of 11/17/2017 as written with Diane Mattoon seconding the motion. All were in favor, motion passed.

The Oaths were administered by the Clerk to all parties.

David Bradshaw went over the criteria for abatement of taxes with the Board and then opened the floor for Nadine Brooke's Testimony. Ms Brooke stated the following items for her inability to pay the 2017 taxes.

- Illness
- Inability to find a steady job that pays well
- Use of her IRA to pay previous years taxes inflated her income which in turn decreased her state ed payment from the previous year.
- land appraisal to high

Ms. Brooke submitted financials for the Board to review.

The Board reviewed the Residential Property Record Card and report on taxes paid to date. The Listers submitted an Itemized Property Record Card for clarification purposes to the Board. It was noted the parcel is 128.55 acres with an appraisal of \$340,700. It was noted the barn had been removed as it had fallen in. It was noted the second building as unfinished and never been lived in, no water and sewer appraisal charged for it.

The Board discussed several different options with the appellant including sale of a portion of the land, placing the land in current use, remortgaging the house, selling the second house ( after fixing it up) not only to pay her tax obligation but to cut her tax obligation down as much as possible to ensure she would be able to keep the land in the future. The Board pointed out that she had resources she could use.

Ms. Brooke stated the second house was being held onto for family in return for some school loan payments and putting the land into current use would not fit well with her ideas on wildlife habitat. She stated she had a personal attachment to the land. She stated she thought she could sell the barn wood

## Chelsea Board of Abatement Meeting

---

to pay some of the taxes, but would like 2017 taxes forgiven for this year. She does not think a mortgage would be helpful at this time.

The Board asked if she had a plan in place for the next year's taxes. She stated she would be setting aside \$400.00/month for the taxes. The Board noted that would not cover the next year's taxes and noted two other persons lived with her and asked if they would be contributing as well. She stated they were newly married and trying to figure out their own finances.

The Board asked if there was any more testimony, and seeing none thank Ms Brooke for coming and stating her case.

Susan Elder noted the BOA is a quasi-judicial board and as such should enter into executive session for deliberation. Susan Elder moved to enter executive session at 8.20 pm with Warren Lathrop seconding the motion. All were in favor, motion passed.

Susan Elder moved to come out of executive session at 9:02, seconded by Joseph Spinella. All were in favor, motion passed.

### **Findings & Decision**

The Board went into executive session at 8:20 pm and came out at 9:02 pm. While the Board understands the hardship of being a homeowner of a large parcel of land, the Board finds there are several different options open to Ms Brooke that she could undertake to remediate her 2017 tax obligations to the Town.

Those being:

- to sell a portion of the land
- to enter into a Current Use plan with the State in order to reduce her taxes
- sell the second home on the land
- sell the wood from the fallen barn
- re-mortgage the house to pay the tax obligation to the Town

Tracy Simon moved to abate \$900.00 in interest and penalties to be credited to the 2017 taxes. Warren Lathrop seconded the motion. All were in favor, motion passed.

Under any other business, the Clerk asked the Board if they would like to use an income/expenditure sheet in the future abatement requests. Warren Lathrop moved to request a monthly income/expense sheet from appellants with Dave Bradshaw seconding the motion. All were in favor, motion passed.

Warren Lathrop moved to adjourn with Dave Bradshaw seconding the motion. All were in favor, motion passed. adjourned at 9:10 P.M.

Respectfully,  
Karen Lathrop, Clerk

# Chelsea Board of Abatement Meeting

---