MINUTES OF THE TOWN OF WORCESTER BOARD OF ABATEMENT

July 17, 2017

Anna Whiteside
Parcel Number: 00RT012.488

Rt. 12 Worcester

Jamie Hull
Parcel Number: 00rt012.73

Elmore Rd. Worcester

The Board of Abatement convened on July 17, 2017 to hear the request of Anna Whiteside for property tax abatement. In attendance were Chris Lyon and Alan Erdossy, Listers, Paul Hanlon, Roger Hill, Fran Cerulli, Richard Thibodeau JPs, Chris Casey, Selectboard and Katie Winkeljohn, Clerk/Treasurer. Anna Whiteside and Nina DeLuca were present for the hearing.

Paul Hanlon called the meeting to order at 6:00 pm.

The board members were sworn. Paul Hanlon elected chair.

Anna Whiteside and Nina DeLuca, Anna's daughter, submitted a letter requesting an abatement of penalties and interest in the amount of \$913.62 levied on Anna Whiteside's late payment of the 2016 property taxes on her property located off Rt. 12, parcel number 00RT012.488. The letter detailed Ms. Whiteside's history of owning the property and reasons behind not enrolling the property into the state's current use program. The letter also asked for consideration of a reduction of property taxes on the 2016 and 2017 bills, but no amount was specified in the letter.

Anna Whiteside's 2016 taxes were paid in full, including penalties and interest, prior to the hearing by Nina DeLuca on her mother's behalf.

Nina DeLuca explained to the board that her mother's hearing had declined. This in turn affected her mother's ability to work efficiently and manage her personal business. Together, Anna Whiteside and Nina DeLuca detailed their plans to subdivide the property into more manageable lots, to list parts of the property for sale, and to enroll parts in the current use program.

The board reviewed Ms. DeLuca's letter and past payment agreements made with the town. Clarifying questions were asked pertaining to the ability to pay the taxes and what constitutes an asset. No information was provided to show Anna Whiteside's income, and Ms. Whiteside's landholdings were viewed as available to her to liquidate, if necessary, for the payment of her taxes. At the conclusion of the review, the Board deliberated.

As no specific amount was requested as a reduction for the 2016 and 2017 property taxes, Chris Lyon moved to deny any abatement of the 2016 and 2017 taxes. Chris Casey seconded the motion. The motion passed unanimously.

Alan Erdossy moved to deny abatement of the penalties and interest paid for the 2016 property taxes due to Ms. Whiteside's having property sufficient to cover the cost of taxes, including penalties and interest, and was therefore able to pay her taxes. Richard Thibodeau seconded. The motion passed 7 to 1.

Roger Hill moved to remove the Jamie Hull property, an un-landed mobile home (parcel number 00RT012.73), from the Grand list and abate taxes from 2014, 2015 and 2016 in the total amount of \$846.12. Alan Erdossy seconded. The listers explained the destruction and removal of the mobile home. The motion passed unanimously.

Upon motion, the meeting adjourned at 6:40 pm.

Respectfully submitted,

Katie Winkeljohn Clerk of the Board of Abatement