

Town of Plainfield Board of Abatement Meeting and Hearing
March 26, 2024
149 Main St. Plainfield, VT and via Zoom
Minutes - Draft

Agenda:

- Election of Board of Abatement chair per 24 V.S.A. § 1534
- Consideration of Daniel T. Hardy request for abatement of taxes on parcel 002-0652 at 652 Brook Rd. Plainfield, VT
- Adjourn

Present: Plainfield Board of Abatement members Town Clerk/Treasurer Bram Towbin; Listers Sandy Ross, Kayle Hope, and Gary Smith; Justices of the Peace Dale Bartlett, Stephen Farnham, and Mary Niebling. Also in attendance was Daniel Hardy.

Election of Board of Abatement chair per 24 V.S.A. § 1534:

Sandy Ross nominated Bram Towbin to be moderator of this hearing. Towbin suggested Stephen Farnham be moderator of the hearing. **Ross then nominated Farnham to be moderator of this hearing.**

Consideration of Daniel T. Hardy request for abatement of taxes on parcel 002-0652 at 652 Brook Rd. Plainfield, VT:

Ross stated that there was a typo in the documents she had circulated prior to the meeting. She corrected this, stating that the date should read April 1, 2024 rather than 2025.

Ross offered to explain the purpose of this hearing, Moderator Farnham urged her to do so. Ross explained that Daniel Hardy had brought to her attention that a portion of his property had been destroyed during the flood event in July 2023 and he had asked for property tax relief from the Town. She stated that she had informed Hardy that by law his request must take the form of a request for abatement. She stated that she had explained to Hardy that there are six reasons the Board of Abatement is permitted to grant abatement at their discretion. She shared that one of these reasons is loss of property, as in loss of a structure to fire, for example. She further explained that the law says if land is washed away it still exists and still belongs to the land owner although it may now be under water. For this reason, she explained that the acreage of Hardy's property cannot be reduced, but the quality grade of the damaged land can be reduced because the use of that land has changed. Ross shared that she had lowered the quality grade of

the bulk land, not of the two acres where the house sits. Hardy asked for clarification of the six reasons for abatement. Ross shared the reasons include death or disappearance of a property owner and destruction of property resulting in changed use. The latter of which she stated seems to best apply to this situation. Ross stated that the tax relief will be prorated; explaining that the period of changed use is from the date of the flood on July 9, 2023 through March 31, 2024 which is 81% of the tax year. She explained that this means that 81% of the tax year Hardy had changed use of his bulk land. She stated that without the flood the bulk land would have been taxed \$1,768.32 and the rest of the property \$5,293.01, making the original total property tax \$7,061.33 before any adjustments. She explained that the bulk land should be taxed for only 19% of the year which is \$335.98. She stated the tax on the remaining land and building stays the same. She shared that Hardy had received a state payment of \$1,308.00 which reduced the taxes due to \$4,320.99. She stated that the difference between the original tax amount and what the taxes should have been with the adjustment for reduced quality grade due to the flood is \$1,432.34, which is the amount up for consideration for abatement.

Hardy asked for clarification of his listed acreage. Smith stated the acreage is still listed at 19.8 acres. Hardy expressed his disagreement with this and inquired about avenues he could explore to address the loss of land. Ross suggested he would need to bring the issue to the tax department or the legislature because it's governed by state law. Towbin explained that, in general, the State owns the water but, depending on how the deed is written, the land under the water is still owned by the property owner. Farnham asked Ross for clarification as to whether the deed language matters in this case; Ross stated it does not. She stated that a deed may be vague but the Town tax maps or a Mylar map submitted by a licensed surveyor will determine the property boundary. Dale Bartlett asked how many of Hardy's acres had been affected by the flood, to which Hardy responded that close to two and a half acres were affected. Ross explained that she has offered a reduction in taxes on the entirety of Hardy's bulk land which is 17.8 acres, not just on the portion that was affected by the flood. Hardy inquired if his taxes will return to the regular amount in the upcoming year. Ross explained they would be lower because the reduction in quality grade of the 17.8 acres of bulk land will persist. She stated that the current quality grade is set at 1 but that it will be reduced to either .9 or .8. Ross explained that a change of appraisal notice will be sent to Hardy at the end of May which will include instructions for requesting a grievance hearing if so desired. At Farnham's request Ross clarified that the proposal today is for abatement of a portion of the taxes on 17.8 acres for 81% of the time of last year, the two acres of the house site being separate.

Farnham called for a motion. Towbin moved to grant abatement to Dan Hardy in the amount of \$1,432.34 because of the loss of the use of his bulk land due to the flood in July of 2023. Niebling seconded. Farnham opened the floor to any further discussion. Hardy commented that his land was used by the Town during the flood cleanup effort, leaving marks on the land. He stated that he had asked the crew to push the fallen trees over the bank and was told

it would be done but was not. Ross suggested Hardy bring these concerns to the Select Board. Bartlett clarified that the two and a half acres damaged by the flood is now unusable. Ross explained that the reason she offered a reduction in quality grade for the entire bulk acreage is due to the impact of the flood damaged portion on access and use of the unaffected bulk acreage. Farnham explained that the abatement is for the entire 17.8 acres of bulk land. **Farnham called for a vote. The motion carried with six voting in favor and Bartlett abstaining.** Ross stated that Hardy is owed a \$1,432.34 tax reimbursement which will be paid by the Town Clerk/Treasurer's office. Hardy thanked the Board of Abatement.

Adjourn:

Ross made a motion to adjourn. Niebling seconded. Farnham called for a vote. The motion carried unanimously. The meeting adjourned at 5:26 pm.

Minutes respectfully submitted by Kristin Brosky, Town Administrative Assistant.