**BOARD OF TAX ABATEMENT**

**PROPERTY TAX ABATEMENT HEARINGS**

**PLACE: WINDHAM MEETING HOUSE – In-Person and on Zoom**

**ABATEMENT HEARINGS FOR JON BOYNTON, GERALD & ANNE AMSDEN, and MAUREEN FITCH**

**DATE: February 10, 2025, at 6:30 PM**

MEETING CALLED TO ORDER: The recording was started and at 6:31 PM at the Windham Meeting House, Kord Scott, Chair of the Abatement Committee, called the meeting to order.

BOARD MEMBERS PRESENT: JP=Justice of the Peace; SB=Selectboard

Kord Scott - Chair and SB Michael Pelton – SB

George Dutton – SB (on Zoom) Ellen McDuffie – Clerk

Marcia Clinton – JP Meredith Tips-McLaine – JP (on Zoom)

Antje Ruppert – Lister Kathy Scott – Treasurer (on Zoom)

Mary McCoy – JP William Casey - Lister

A quorum of the Tax Abatement Committee was present.

The board was given printed copies of the agenda and Rules of Procedure which were sent to appellants by US Mail in hard copy. In addition, copies of each application for abatement were provided to board members present to review.

JOHN BOYNTON

465 Wheeler Road, House & 10.10 Acres, Parcel 100008.3

The chair called John Boynton and Cathy Stover to the hearing table. Kord stated that the property is located at 465 Wheeler Road, a house and 10.10 acres, parcel # 100008.3. The clerk administered the following oath: “*Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?”* Both appellants responded, “I do.” The chair asked if anyone on the board had had *ex parté* communication with the appellants.

Ellen McDuffie recused herself from this hearing because of a conflict of interest. Ellen had had numerous discussions with both John and Cathy concerning John’s property tax increase. The chair asked if the appellants had received a copy of the rules of procedure and they acknowledged that they had received them. Cathy Stover, John’s ex-wife, was acting as his spokesperson. Kord then asked under which statutory criteria they were basing their request on. They replied that it was due to inability to pay.

John had provided his HS-122 and HI-144 for 2022 and 2023 and his 2024 and 2023 property tax bill. He also provided information concerning his income. His tax bill had increased by approximately 26% while his state payment increased only 6% according to John’s tax bills. His property taxes were stated to be over 18% of his income. Cathy stated that this is a financial hardship for John. Antje Ruppert asked if they had reached out to the state. She has contacted several state legislators who were not able to provide any help. She is working to raise awareness in the legislature so that this does not happen in other towns, especially after a town-wide reappraisal. She stated that Windham saw a 39% increase in property taxes in 2024. John did grieve his reappraisal and had his value lowered by $10,000 in May by the Listers. Antje stated that if the quality value were lowered any more, the state would consider his house unlivable. Because it has water, electricity, and a septic system it already has a certain value.

Mary McCoy asked if John had met with Heather Chase. He had but nothing happened. She then asked if social security is his only income and Jon answered in the affirmative. It was stated that he has paid $1,000 this year towards his property taxes; he paid $689.34 last year.

This hearing was closed at 6:45 PM.

GERALD & ANNE AMSDEN

6:50 PM The Amsdens were not present.

6:53 PM The Amsdens were still not in attendance. It was agreed that Ellen McDuffie would reach out to them and see if we can reschedule their hearing.

This hearing was closed at 6:55 PM.

MAUREEN FITCH

54 Harrington Road, House and 1.09 Acres, Parcel 070112.1

This hearing was opened at 6:56 PM. Maureen Fitch was seated at the table and Kord stated that the property is located at 54 Harrington Road, a house and 1.09 Acres, parcel 070112.1. The clerk administered the following oath: “*Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?”* The appellant responded, “I do.” The chair asked if anyone on the board had had *ex parté* communication with the appellants.

Ellen McDuffie and Kathy Scott recused themselves from this hearing because of a conflict of interest. Both had had numerous discussions with Maureen concerning her property tax increase, Kathy as both Treasurer and Tax Collector. The chair asked if the appellant had received a copy of the rules of procedure and she acknowledged that she had received them. Kord then asked under which statutory criteria she was basing her request on. She read the statute from her abatement application which stated that it was due to inability to pay.

Maureen had provided her 2023 and 2024 Property Tax Credit letters form the state, her HI-144 for 2023 and her 2024 property tax bill. Maureen stated that Income Sensitivity payments from the state each year are a huge factor for her, being on limited income. That has enabled her to be able to stay in her home for 40 years. She assumed that her taxes would remain relatively the same over the years since there is a tax cap in Vermont for those with low income. Her income has remained about the same, so she assumed should the percentage of that income that she is required to pay in property taxes. That is the amount she has budgeted for many years. However, she was never notified by the state that this maximum tax percentage would not be honored this year and that they would look only at last year’s taxes when awarding this year’s state payment amount.

Maureen had an article from *The Commons* where she was interviewed about the tax problem. In the article, she said she describes what it is like to live paycheck to paycheck. Her homeowner’s insurance has also gone up $500 annually in the past year, and in December and January she has had unexpected car repair expenses of over $1,380.

Maureen stated her taxes for 2024 are $2,407.03 and she has paid $600 of that. Mary McCoy asked her about her income and Maureen stated that she makes about $1,300/month – usually about $15,000 - $16,000/year. Antje Ruppert asked if her taxes were paid in escrow and Maureen stated that they are not.

Antje Ruppert also asked if Maureen has gotten anywhere with the state concerning the state cap of 3% of income on municipal and 1.5% of income on education taxes. Maureen was in touch with Maude at the State Advocacy office a few times and did not feel she received any support. The advocate’s office did not even explain “the cliff” or “gap” when taxes rise precipitously vs. the state payment not increasing. Maureen was disappointed with the state’s response.

Michael Pelton asked Maureen about certain tax deductions which she may qualify for being self-employed. and she seemed knowledgeable about them and was using gas mileage and car depreciation. She does not have a designated home office space.

There were no more questions. Before being dismissed, Maureen thanked the board for its time.

The hearing was closed at 7:21 PM.

The chair let both appellants know at the end of their hearings that they would receive written notice of the board’s decision within 30 days. All additional exhibits presented were collected by the clerk and added to the records.

The public meeting ended at 7:21 PM and the recording was stopped.

The board entered executive session to deliberate on each case.

Action taken during deliberations:

John Boynton – Decision to partially abate 2024 taxes.

Gerald & Anne Amsden – Reach out and reschedule hearing.

Maureen Fitch – Decision to partially abate 2024 taxes.

Meeting was adjourned at 7:58 PM.

Respectfully submitted,

Ellen McDuffie, Clerk

Windham Board of Tax Abatement

February 16, 2025