**BOARD OF TAX ABATEMENT**

**PROPERTY TAX ABATEMENT HEARING MINUTES**

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

**ABATEMENT HEARINGS FOR GERALD & ANNE AMSDEN**

**DATE: February 24, 2025, at 5:00 PM**

MEETING CALLED TO ORDER: The recording was started at 5:04 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 Al McLaine - JP

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 the appellants by US Mail in hard copy. In addition, copies of the application for abatement were provided to board members present to review.

**GERALD & ANNE AMSDEN**

7995 Windham Hill Rd

House & 4.30 Acres, Parcel 040427

Gerald Amsden was seated at the hearing table. Anne and Evan Amsden were present nearby. Kord stated that the property is located at 7995 Windham Hill Road, a house and 4.30 acres, parcel # 040427. He then gave a brief description of the process of the hearing and stated that it is a *quasi-judicial* hearing and asked the clerk to swear the appellants in. 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 Gerald and Anne Amsden responded, “I do.” Kord then asked if anyone on the board had had *ex parté* communication with the appellants. Ellen McDuffie stated she had spoken with the Amsdens on several occasions about their taxes and she recused herself from participation and voting. No other board members reported *ex parté* communications. Kord asked the Amsdens if they had received the Rules of Procedure, which they said they had. The Amsdens were then asked to state the statutory abatement category under which they were requesting the abatement. Gerald read from his request that it was due to inability to pay.

Gerald Amsden then presented their case, stating that they have had numerous financial burdens recently – new water system, Anne has been hospitalized for the better part of several months, new snow tires which were provided by the Second Congregational Church in Londonderry and extra gasoline expenditures due to Anne’s hospitalizations at Dartmouth and Grace Cottage, and doctors’ appointments.

They have not had money to pay their bills on time and have also incurred almost $500 in overdraft fees from their bank. Anne has filed for long-term Medicaid and that should help with their medical bills in the future. Michael Pelton asked about their combined annual income and Gerry stated an amount that is less than $40,000/year. Bill Casey asked why their EBT card was cancelled and Gerry stated that it had to do with an increase in their income, but he did not elaborate. Bill also asked about their supplemental medical insurance and encouraged them to look into applying for free supplemental insurance which he has. Michael Pelton asked if they had paid anything to date towards their 2024 taxes, and Gerry stated that they had not. Michael pointed out that their tax bill in 2023 was $1,761.60 and that it had increased to $3,459.50 in 2024. Kathy Scott stated that the amount now due with penalties and interest is $3,632.49. Al McLaine asked Gerry what portion of the taxes he was requesting for abatement and Gerry said they were seeking to have the entire amount abated.

The chair thanked Anne and Gerald for appearing and let them know that they would receive written notice of the board’s decision within 30 days. Additional exhibits presented (tax bills for 2023 & 2024) were collected by the clerk and added to the records.

The public meeting ended at 5:21 PM and the recording was stopped.

The board entered executive session to deliberate on the case.

The board returned from executive session.

Meeting was adjourned at approximately 6:40 PM.

Respectfully submitted,

Bea Eliastam,
Windham Town Clerk

March 9, 2025