

**Norwich Board of Abatement Meeting
December 12, 2023
DRAFT MINUTES**

Present at the Meeting:

JPs: Dianne Amme, Carolyn Clinton, Fran DeGasta, Linda Gray, Corlan Johnson, Dave Krimmel, Suzanne Leiter, Emily Scherer

Selectboard: Marcia Calloway, Pamela Smith

Town Clerk: Lily Trajman

Listers: Cheryl Lindberg (chair, Board of Abatement), Jonathan Vincent (arrived 7:10)

Other attendees: Yanmei Lin (appellant)

Called to order at 7:00pm by Lindberg.

1. Approval of minutes:
 - a. 6/14/2023 – Gray moved and Krimmel seconded approving the minutes as presented.
Yes – DeGasta, Gray, Johnson, Krimmel, Leiter, Lindberg, Smith, Trajman.
No – none.
Abstain – Amme, Calloway, Clinton, Scherer.
 - b. 9/20/2023 – Smith moved and Clinton seconded approving the minutes as presented.
Yes – Calloway, DeGasta, Gray, Johnson, Krimmel, Lindberg, Scherer, Smith, Trajman.
No – none.
Abstain: Amme, Clinton, Leiter
2. Lin Abatement Request:
 - a. Lindberg stated that the abatement request was for 95 Hemlock Rd, parcel #12-009-000, owned by Yanmei Lin and Cheng Gong. The structure burned in a fire on September 18, 2023.
 - i. Board members introduced themselves.
 - ii. Applicant oath taken.
 - b. Lindberg asked for the statutory abatement number: 24VSA §1535(a)5 – “taxes or charges upon real or personal property destroyed during the tax year.”
 - i. Lindberg gave a summary of the Listers’ analysis and referred to the letter and calculations in the packet.
 - ii. Calloway asked how we arrived at this point.
 1. Lin: emailed clerk and requested abatement.
 2. Lindberg: historically Listers come up with an amount for abatement which takes into account how many days are left in the tax year prior to the loss of the structure. Taxes on the land are not abated.
 - iii. Gray asked Lin if she was satisfied with the proposed abatement amount (\$1,564.15) and Lin stated that she was.
 - iv. Leiter asked why the taxes weren’t calculated at the Homestead rate, and Lindberg said that the property is a rental and thus the Non-Homestead rate applies.
 - v. Calloway asked why it is policy to not refund taxes already paid; Lindberg stated that this was the policy under the previous Finance Director, and the current

Finance Director confirmed the practice. Calloway confirmed that the amount due on the second tax payment due in February 2024 is \$666.79.

- vi. Lindberg clarified to the Board that Lin will not have to apply for abatement again; the structure will be removed from the assessment in the working Grand List (for 4/1/23).
 - vii. Lin asked about rebuilding and when to ask for a reassessment. Lindberg stated that Lin should work with Planning and Zoning, and they would communicate with the Listers.
 - viii. Calloway confirmed that Lin is satisfied with the proposed abatement; Lin stated that she is.
 - ix. Lindberg stated that the Finance Office and Town Manager will be informed of any adjustments to the property tax amount due.
- c. Clinton moved and Amme seconded to close the hearing. Passed unanimously.
3. The Board entered deliberative session at 7:19pm.

Respectfully submitted,

Lily Trajman

Clerk, Board of Abatement.
12/13/23