



February 1, 2022 Tax Abatement Committee Hearing - 4:30 p.m. 2/1/2022

Tax Abatement Committee

Minutes

Tuesday February 1, 2022, 5 p.m. ZOOM Virtual Rm

Additional minutes from previous hearing included on this record

Committee Members: Councilors Sarah Carpenter (SC) Chair; Mark Barlow (MB); Perri Freeman (PF)

Committee Member not Present:

Others Present: Jared Pellerin (JP), City Attorney's Office; John Vickery (JV), City Assessor; Kenneth Nosek (KN), Committee Administrator-City Assessor's Office; Traci Isham – Account Receivable/Receipts Specialist C/T Office

Petitioners Present: Marlene Booska; her brother George Mason; Kathryn Keough

No Show: Actually delinquent is \$9457.36

Amount of request is \$16,969.94

At 4:33 p.m. Chair Sarah Carpenter commenced the meeting.

Agenda:

Motion to adopt by **MB**

Second by **SC** passed

Minutes Adopted:

Motion to adopt by **MB**



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Second by **SC**

Agenda item 1.01 Introductions

Move to approve agenda PF second MB

UNi

Agenda item 1.02 Approve Minutes

MB moves to approve minutes

PF second

Unanimous

Agenda item 1.03-Petitioner Hearings

GEORGE MASON JR., 348 North Winooski Avenue, 040-2-133-000

Marlene Booska representing her brother. Property taxes fallen behind. Requesting arears are waived. The property belonged to mother deceased in 2007 – had Alzheimer's. Trustee of Estate (Marlene and George's brother James) was not responsible for fiduciary duties. Lien against property now exists because James as Trustee (not the owner) took a personal loan given by North Country Federal Credit Union against property. Brother James was receiving all paperwork and mail for the property. George left with responsibility of \$75,000 against the property after lawyers for George negotiated a small reduction in the lien.

\$10,987.50 unpaid in arear taxes as of today 1.19.2022.

Interest =2,262.32

Penalties = 645.94

Tax \$8078.24

Appraised at \$480,000 recently.

No legal action taken against the Trustee of the Estate.



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Trustee James Mason filed bankrupt, divorced from family and lost his job.

George's income does not support more than \$100,000 mortgage for house. He is taking this mortgage so credit union will not take house. George lives in house. \$1400/month from rental for 2 bdr apt. \$1460 month will be monthly cost of George to pay insurance, taxes and mortgage against the house.

George is currently employed for 13 years by National Chimney supply. He earns \$300/wk.

Requesting the arrears in taxes per Marlene Booska.

North Country paid a \$15,000 payment in 2020 toward the taxes as part of the negotiation to remediate the issue of the property dispute with lien against the property

Committee requested to postpone, ask for more information and continue this hearing on Tuesday Feb 1st 4:30pm for more information.

Feb 1st starts here:

SC asks if George is sole owner of home.

Marlene says it is correct that George is sole owner of home and Marlene is now trustee in 2019.

SC-Why taxes not paid in 2019 NCFCU had property in lien and NCFCU had paid \$15,000 during that time and there was an assumption that NCFCU was still paying taxes while holding lien. The agreement b/t CU and Mason was that he would start paying taxes in November 2021. NCFCU did not state there was any taxes in arrears. Marlene misunderstood that the CU was paying the taxes because they paid the same time period Ms. Booska had become the trustee. The 75,000 agreement to pay was reduced from 185,000 original. James Mason – prior trustee did not pay rent and James did not collect rent. Renters refused to pay rent until ownership established. Old renters moved out July 2020 and it got rented in October.

No other assets in trust except for the house.

Traci Isham 13,486 in back tax.

FY22 \$2,858,57 back taxes

FY21????

Closing on property expected last night but mortgage company wants more information in the ownership of the property.

In June 2020 quit claim deed filed with court by James Mason and his wife (pre-divorce). Filed via Attorney Lisman

Is there any net cash from the \$25,000 left over after the \$100,000 his mortgage pays \$75,000 to NCFCU.



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Marlene understands that James Mason borrowed 90,000 as personal loan against house. 185,000 includes attorney fees, late fees and other fees that Marlene does not understand. House was used as collateral for personal loan by former trustee. NCFCU left holding the loan amount.

Councilor Barlow wants to see a breakdown of the closing costs for the mortgage.

Trust terminated why asks MB-court saw that former trustees signed Quit Claim and that Georges mother in her will wanted George to live in the house.

Jeff Wick is working for Mason as closing attorney. SC states we may need more information form Attorney Wick.

Needs info from their attorney Jeff Wick breaking down ALLLL closing costs included in \$100,000 mortgage- specifically who is paying the back taxes being paid off as part of the upcoming closing and how are those taxes being paid.

Are back taxes going to be cleared as part of the \$100,000 mortgage.

George should consider to apply to VHFA program.

Committee does not know why Marlene did not pay back taxes b/c she was listed on the property record card with James.

ELIZABETH and KATHRYN KEOUGH, 057-4-136-000; 175 Lyman Avenue

Petitioners did not show up to speak for themselves.

Councilor Carpenter would like to request petitioner to detail:

Who owned the house in 2020-what was their incomes

Who owned house in 2021 what was their incomes

Councilor Freeman want to make a request or motion to ask councilors to ask for what they want me to request or more and specific details from the petitioners.

Councilor Carpenter 2nd it.

Council votes to postpone this abatement request until more info acquired.

Kenneth requests from councilors to provide any additional questions or documents they wish from petitioner(s) Keogh/Liska by noon this Friday Jan 21 so that Kenneth can write one concise e-mail requesting all this additional info.



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Committee request to postpone until tentative Tuesday Feb 1st 4:30pm for more information

Feb 1st starts here:

Kate Keough to represent via phone this evening.

Back taxes due

Total 9457.35

From FY20 & FY21

Current in FY22

Asking for abatement of tax money not paid by Mr. Betts in the previous tax years.

June of 2021 the divorce was finalized. Payments made went to current balance. June of 2021 went to 21 and everything else paid was for current tax year.

No mortgage or lien on property.

KK says low income right now and the 90 year old mom needs Kathryn's help. Claiming hardship because of the pandemic and the divorce of mom and dad.

SC – did you file for homestead credit. Answer was no because their tax filer Jeff Towsley (sp?) said they could not file for last year FY22. Their filer said they would need to start filing homestead starting in FY23 for 2021 income taxes.

MB curious about homestead state credit. Keough's uneligible for city help program. SC states VHFA may be qualified for the HAP program.

Former owner never lived at Lyman Avenue house. He owns two condos on South Williams Street (??) which he occupies.

Divorce settlement require Mr. Betts to turn property over to Elizabeth and Mr. Betts would not have signed divorce paperwork unless Elizabeth took the back taxes on. Attorney Curt Hughs is Elizabeth's divorce papers. She had no choice.

Kathryn Keough is aware of the Vermont Housing Finance Agency HAP program.

Committee believe petitioners are eligible for VHFA or VRAP – rental assistance and Keough needs to apply before committee will consider abatement. Traci will help with both the VHAP and VRAP program info to provide answers to Keough's and SC will get Keough info.



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Agenda Item 3.01 Public Forum open

no one present

ADJOURNMENT

Public meeting adjourned at 5:25 p.m. to go into deliberative session

Motion to deliberate by PF

Second by MB

Unanimous

Full meeting adjourned at 6:24 pm

Motion SC

Seconded by PF

Unanimous