

September 18, 2014 Board for the Abatement of Taxes (Notice of Board of Civil Authority Hearings)  
Approved

Appellants: Ken and Brian Newton, Listers: Kitty Diggins, Dorothy Knott, Treasurer: Roberta Dana, Board of Abatement Members: Brent Smith, Tirone Dyer, Nathan Puffer, Gary Lamberton, Peter Lyon

The hearing was called to order at 6:00 PM

Ken Newton explained that the request for abatement was due to their rental storage building at 78 State Forest Road having been destroyed by fire on May 18, 2014. Kitty explained that as of April 1, 2014 there was \$138,900 valuation on the property. Kitty also explained that due to the fire the slab was now valued at \$30,300 and the lot now valued at \$48,000 for a new total of \$78,300 for the 2015 tax year.

Gary asked how property is appraised if it is constructed during the year. Kitty responded that the appraisal used for taxes is its value as of April 1.

Roberta provided sheets explaining statutory conditions allowed to apply for an abatement. It was determined that line item no. 5, "loss or destroyed during the year may abate in whole or in part by the Board of Abatement" would apply to this request.

Gary administered the oath to all who were testifying in the hearing.

Roberta explained that if an abatement was granted on the building the Town tax would go down by \$309.73 and the school tax would go down by \$916.68 however the school tax would still be required to be paid by the Town to the school district even if an abatement was approved.

Nathan asked if they were planning on rebuilding and the response was yes, in April of 2015.

Gary explained to Ken and Brian that a decision by the Board is required within 30 days. Ken and Brian pointed out that they would like a decision before October 10 as that is the due date for Town taxes to be paid.

Peter moved, Nathan seconded, and the motion passed unanimously to adjourn the hearing. (at 6:31 PM)

Gary Lamberton, Chair

Prepared by Peter Lyon