

BOARD OF CIVIL AUTHORITY AGENDA ABATEMENT MEETING

January 29, 2014

1. Call to Order 6:30 p.m.
2. This meeting is being audio taped. Be sure to speak distinctly and state your name for the record.
3. Role Call and oath:
"I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue relating to the abatement of taxes and other levies submitted for my decision."
4. Review the requests.
5. Other Business:
 - ✓ The next BCA meeting will be for a checklist update and tax grievance policy review on Wednesday, February 26, 2014.
 - ✓ Check your calendar to see if you are available to work at the polls on Tuesday, March 4, 2014.
6. Adjourn

BOARD OF ABATEMENT MEETING MINUTES January 29, 2014

The duly warned Board of Abatement Meeting was held on January 29, 2014, Barre Town Municipal Building, Selectboard meeting room, in Lower Websterville at 6:30 p.m.

The following members were present: Chair Virginia Poplawski, Town Clerk-Treasurer Donna J. Kelty, Jeff Blow, Gordon Booth, Tracy Delude, Marion Fish, JP Isabelle, Rob LaClair, Caroline Pellon, Christopher Violette, Tom White, R. Lee Walther, Sheila Walther, and Assessor Levesque.

Those absent included: William Bugbee, Pearl Bugbee, Louise Coates, Greg Donahue, Irene Haskell, J. Guy Isabelle, Jeff Newton, and Jay Perkins.

Others present included: Raymond Buzzell, and Ken Davis (Village Cannery).

CALL TO ORDER

Chair Poplawski called the January 29, 2014 Board of Abatement meeting to order at 6:30 p.m.

OATH TO VOTING MEMBERS

The following oath was taken by the members:

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue relating to the abatement of taxes and other levies submitted for my decision.

ABATEMENT ITEMS

1. **Raymond Buzzell**

7 Meadowcrest Lane

Tax Map 033 Lot 087-01

Request: Delinquent sewer

Background: Mr. Buzzell was present. He submitted various financial documents to support his request for financial hardship abatement. Currently he has \$2840.48 (includes penalties) in delinquent sewer use charges for three fiscal years. Until this fiscal year Mr. Buzzell was being charged 2 sewer units. When he purchased the property in 2001 there was a hair salon business which was never utilized. Kelty recused herself from the discussion.

Mr. Buzzell, in addressing the Board, stated he was giving up the second unit. His original thought was the additional unit might make the home more marketable. He would like to have all the delinquent charges and half the principal abated. He would then begin making regular payments.

The Board of Abatement (BOA) discussed the Town's Sewage Allocation Policy, what the flat fee covers, that Mr. Buzzell received abatement several years ago, and that any abatement is subsidized by other users of the system.

On a motion by Joe Levesque, seconded by Gordon Booth, the Board of Abatement voted to approve the abatement of sewer use charge of Raymond Buzzell, Tax Map 033, Lot 087-01 in the amount of \$1,420.24 (\$1,024.00 plus penalties) citing financial hardship. Blow, Pellon, JP Isabelle, and White voted no. Kelty was recused and the motion passed.

2. **Daniel & Kathleen Thompson**

5 Cedarbrook Avenue

Tax Map 018, Lot 025-00

Request to about Delinquent Sewer Use Charge

Background: The Thompsons purchased the property in 2004. There were significant delinquent property taxes and sewer use charges. All delinquent property taxes (and penalties) have been paid. However, there is still a significant amount of delinquent sewer use charges (February 2005 through February 2010). The property owners desperately need to make more improvements to the property which includes adding an additional rental unit. Freeing up the delinquent payments would make this happen sooner. Blow and Violette recused themselves due to conflicts.

The BOA confirmed Mr. Thompson has received permits to add an additional unit; that he has been paying current property and sewer since Fiscal Year 2011; what the sewer use charge covers; improvements to the property would mean an increase in the Grand List; and the need for additional living units.

On a motion by Joe Levesque, seconded by Tom White, the Board of Abatement voted to abate the Sewer Use Charge of Daniel & Kathleen Thompson, 5 Cedarbrook Avenue, Tax Map 018, Lot 025-00 in the amount of \$3,506.85 or 50% of the delinquent bill (See below for details). Blow and Violette recused themselves. The motion passed.

BOARD OF ABATEMENT MEETING OF JANUARY 29, 2014 continued:

1-29-14
Abate

Thompson, Daniel & Kathleen

FY#	Prin	5%	8%	1%	Total
04/05 #2	\$ 105.00	\$ -	\$ -	\$ 103.95	\$ 208.95
	\$ 52.50	\$ -	\$ -	\$ 51.97	\$ 104.47
abate	\$ 52.50	\$ -	\$ -	\$ 51.98	\$ 104.48
06/07 #1	\$ 59.63	\$ -	\$ -	\$ 48.00	\$ 107.63
	\$ 29.81	\$ -	\$ -	\$ 24.00	\$ 53.81
abate	\$ 29.82	\$ -	\$ -	\$ 24.00	\$ 53.82
06/07 #2	\$ 500.00	\$ 25.00	\$ 40.00	\$ 415.00	\$ 980.00
	\$ 250.00	\$ 12.50	\$ 20.00	\$ 207.50	\$ 490.00
abate	\$ 250.00	\$ 12.50	\$ 20.00	\$ 207.50	\$ 490.00
07/08#1	\$ 520.00	\$ 26.00	\$ 41.60	\$ 395.20	\$ 982.80
	\$ 260.00	\$ 13.00	\$ 20.80	\$ 197.60	\$ 491.40
abate	\$ 260.00	\$ 13.00	\$ 20.80	\$ 197.60	\$ 491.40
07/08#2	\$ 520.00	\$ 26.00	\$ 41.60	\$ 364.00	\$ 951.60
	\$ 260.00	\$ 13.00	\$ 20.80	\$ 182.00	\$ 475.80
abate	\$ 260.00	\$ 13.00	\$ 20.80	\$ 182.00	\$ 475.80
08/09#1	\$ 548.00	\$ 27.40	\$ 43.84	\$ 356.20	\$ 975.44
	\$ 274.00	\$ 13.70	\$ 21.92	\$ 178.10	\$ 487.72
abate	\$ 274.00	\$ 13.70	\$ 21.92	\$ 178.10	\$ 487.72
08/09#2	\$ 548.00	\$ 27.40	\$ 43.84	\$ 323.32	\$ 942.56
	\$ 274.00	\$ 13.70	\$ 21.92	\$ 161.66	\$ 471.28
abate	\$ 274.00	\$ 13.70	\$ 21.92	\$ 161.66	\$ 471.28
09/10 #1	\$ 572.00	\$ 28.60	\$ 45.76	\$ 303.16	\$ 949.52
	\$ 286.00	\$ 14.30	\$ 22.88	\$ 151.58	\$ 474.76
abate	\$ 286.00	\$ 14.30	\$ 22.88	\$ 151.58	\$ 474.76
09/10 #2	\$ 572.00	\$ 28.60	\$ 45.76	\$ 268.84	\$ 915.20
	\$ 286.00	\$ 14.30	\$ 22.88	\$ 134.42	\$ 457.60
abate	\$ 286.00	\$ 14.30	\$ 22.88	\$ 134.42	\$ 457.60

Inv # 91711

3506.86

3. Village Cannery

698 South Barre Road

Tax Map 026 Lot 066-00

Request for sewer use charge abatement - \$4,856.25 (50% of annual bill)

Background: The Village Cannery of Vermont's primary product is apple processing. This process was shut down from June 13, 2013 through September 16, 2013 due to a poor apple crop in 2012. A by-product of their processing adds sediments to the wastewater which is sent to the sewer plant for treatment. Due to the concentration of the sediment it takes additional treatment at the plant. As a result Village cannery receives an additional B.O.D. charge on their bill. Mr. Davis, VP of Operations, was present and is asking the Board of Abatement to abate their bill for the time the business was closed siting the collection was unjust in that they did not use the service.

During the meeting the BOA discussed several items: The number of employees, there is no contingency for "bad crop" year, the company has been running at a loss the past couple of years, and their usual shut-down time is about 4 weeks a year.

BOARD OF ABATEMENT MEETING OF JANUARY 29, 2014 continued:

Blow gave a brief history to the BOA on the B.O.D. assessments. The BOA expressed concern that there was no provision in the sewage allocation policy to address disputes of the B.O.D. or what consideration the Sewer Commissioners (Select board) would like the BOA to make under conditions such as these.

A motion was made by Joe Levesque, seconded by Caroline Pellon to table this item until more information on B.O.D. and the Town's practice of measuring/testing. The motion failed with 9 members voting no.

On a motion by Jeff Blow, seconded by Tom White, the Board of Abatement voted to deny the request and to speak to the Town Engineer regarding a policy to address the issues of B.O.D. charges. The motion passed with JP Isabelle voting no.

4. Green Light Auto Sales, Kevin Arnaiz

179 Mill Street (car sales business)

Tax Map 902 Lot 500-00

Request - Personal Property Tax including penalties \$2,089.12

Background: The Treasurer is recommending abatement of this personal property for August 2004 through June 2010. The Assessor removed the business from the Grand List in Fiscal Year 2010-2011. There is no current address or personal property to attach.

On a motion by JP Isabelle, seconded by Caroline Pellon, the Board of Abatement voted unanimously to abate the personal property tax of Green Light Auto Sales, Tax Map 902 Lot 500-00 in the amount of \$2,089.12 (includes penalties) for the period August 2004 through June 2010 citing the collection would create an undue expense for the Town and there is no probability the levy can be collected.

5. Roy Datema

2 McHugh Road

Tax Map 014 Lot 064-00

Delinquent Property Taxes

Background: Mr. Datema purchased the property in October 2013. He provided photos depicting the condition of the property. The Town Assessor visited the property in October 2013 and will be lowering the value of the property in the next fiscal year. Since the property is in such disrepair he is not charging rent as the tenants are moving out and the entire building must be rehabbed. He is requesting an abatement of delinquent taxes.

The BOA stated based on the letter of the property owner that the request is to lower the value of the property. That is not the forum for this type of request.

On a motion by Caroline Pellon, seconded by Marion Fish, the Board of Abatement voted unanimously to deny the abatement request of Roy Datema, 2 McHugh Road stating this Board is not the correct forum in which to dispute the value of the property.

6. Hasler Financial Services LLC

Personal Property

Tax Map 902 Lot 750-00

Request: Personal Property Tax

Background: Hasler Financial Services LLC was bought out by Mail Finance. During Fiscal Year 11-12 and 12-13 Hasler Financial and Mail Finance were billed for the same inventory. The information was confirmed by the Assessor and the FY 13-14 billing was removed from the Grand List through Errors & Omissions. The request is to abate due to a duplicate billing error.

BOARD OF ABATEMENT MEETING OF JANUARY 29, 2014 continued:

On a motion by Jeff Blow, seconded by Caroline Pellon, the Board of Abatement voted unanimously to abate the personal property tax of Hasler Financial Services LLC for the Fiscal Years 11-12 and 12-13 citing the bill was not properly assessed.

7. John Isaacs

359 Beckley Hill Road

Tax Map 041 Lot 018-01

Request: Abatement of \$150.23 for late charges

Background: Mr. Isaacs moved out of state and was not sure whether or not the Town had been notified of his address change. His November 2013 went delinquent and interest and penalties were assessed. Mr. Isaacs received his "late" letter informing him of the 5% late charge one day after it became delinquent. The letter was delayed due to the forwarding order. He recognized that he was late in paying, his own fault, and sent a check plus the 5% late charge. However, he is disputing the additional 9% in penalties.

A motion was made by White, seconded by Pellon, to approve the request of John Isaacs and abate in the amount of \$150.23 citing the collection would work an injustice failed with a tie vote 5 to 5.

On a motion by Blow, seconded by Lee Walther, the Board of Abatement voted to deny the request of John Isaacs, to abate the penalties of 359 Beckley Hill Road, citing the property owner is responsible for ensuring taxes are paid, the bill was properly assessed, and the Town Clerk-Treasurer mailed the late notice in a timely fashion.

8. The John Trust - William & Linda John Trustees

423 Farwell Street

Tax Map 012 Lot 002-00

Request - Property Tax up to \$568.69

Background: The Trust received the property through a Decree of Distribution (Althea McLeod). The request is associated with the building described as #3 - #13 on the Assessor's Card. They are all in repair and the intent is to tear them down by April 1, 2014.

The Board of Abatement reviewed the letter and felt the request was based on valuation and is not in the correct forum.

On a motion by Caroline Pellon, seconded by Marion Fish, the Board of Abatement voted unanimously to deny the request of The John Trust, 423 Farwell Street, stating this is not the correct forum in which to dispute the value of property - this should be through the Assessor's Office or the Tax Grievance process.

9. KS Consulting (Eric & Rebecca Kerin)

349 Sierra Lavin Road

Tax Map 903 Lot 350-00

Request: Personal Property \$79.17 (includes penalties)

Background: The Treasurer is requesting an abatement of the personal property. The Kerin's have not lived at the property for several years and is foreclosed on. The business is defunct and was removed from the tax role for the current fiscal year. There are no assets to attach.

On a motion by JP Isabelle, seconded by Marion Fish, the Board of Abatement voted unanimously to abate the personal property tax of KS Consulting, Tax Map 903, Lot 350-00 in the amount of \$79.17 (including penalties) citing the collection would create an undue expense for the Town and there is no probability the levies can be collected.

BOARD OF ABATEMENT MEETING OF JANUARY 29, 2014 continued:

10. Maine Drilling & Blasting

Various parcels

Request: Property tax of \$519.10

Background: The Assessor has confirmed that Maine Drilling & Blasting ceased use of various parcels of Rock of Ages lands in August 2012. This was due to the pending sale of property for the Town Forest. The first installment of Fiscal Year 2012 - 2013 covers the period July - September. The company did use the property for 2 of the 3 months during that quarter. Maine Drilling & Blasting will not be on the tax role next fiscal year.

On a motion by Joe Levesque, seconded by JP Isabelle, the Board of Abatement voted unanimously to abate the property taxes of Maine Drilling & Blasting for the various parcels in fiscal year 2012-2013 in the amount of \$519.10 (refunding \$409.31) citing the bill was not properly assessed.

11. Philip Pape (deceased)

19 Bridge Street - Unit #1

Tax Map 230 Lot 023-04

Property Taxes = \$277.71 (including penalties)

Background: The owner of this mobile home is deceased and there are no heirs or estate. It has very little value. The Community Land Trust went to court and took possession of the mobile home which has been removed/disposed of. The Town could have gone to court to collect the taxes due. However, the Town Attorney stated it would have cost at least 3 times more than the current taxes (including penalties) to obtain a lien. Then the Town would have ownership and additional costs for sale/disposition.

On a motion by Chris Violette, seconded by Joseph Levesque, the Board of Abatement voted unanimously to abate the property taxes of Philip Pape, Tax Map 230, Lot 023-04, for the Fiscal Year 2013-2014 citing the person liable for the tax is deceased and it would create an undue expense for the Town to have attempted collection.

12. Poulin Aluminum & Vinyl Products

33 Websterville Road

Tax Map 904 Lot 725-00

Property Tax = \$519.11 (including penalties)

Background: The Treasurer submitted the request as the company is bankrupt and no longer in business. There are no assets to attach. The Assessor has not billed for the personal property since July 2011.

On a motion by JP Isabelle, seconded by Joe Levesque, the Board of Abatement voted unanimously to abate the personal property tax of Poulin Aluminum & Vinyl Products, Tax Map 904, Lot 725-00, in the amount of \$519.11 citing there is no probability the levy can be collected and the attempt to do so would create an undue expense for the Town.

13. Rouleau Roofing & Siding

Personal Property Taxes

Request: Abate for October 2010 through current fiscal year = \$977.09 + penalties

Background: The company ceased doing business in Barre Town as of April 30, 2011. The Assessor has confirmed this. Personal Property taxes were assessed for July 2011 through present due to failure to file. Currently there are delinquent taxes totaling \$1,240.85.

On a motion by Pellon, seconded by JP Isabelle, the Board of Abatement voted unanimously to abate the personal property taxes of Rouleau Roofing & Siding, Tax Map

BOARD OF ABATEMENT MEETING OF JANUARY 29, 2014 continued:

905 Lot 040-00 citing the bill was not properly assessed and the collection would work an injustice.

14. Neil Carbo

Run # 13-14078, Date of Service October 2, 2013

Request: Ambulance - \$1,803.60

Background: A letter was received from Mr. Carbo. He included the following information: 2012 income, simple income/expense statement, stated he received grants from Fletcher Allen and CVMC, and has no health insurance.

On a motion by Jeff Blow, seconded by Lee Walther, the Board of Abatement voted unanimously to deny the request of Neil Carbo and advise the patient to resubmit with current 2013 income information and to advise him to make some type of payment arrangements in the interim.

15. William Carlotti

Run #13-4944, Date of Service April 11, 2013

Request: Ambulance - \$152.12

Background: The patient submitted a letter requesting abatement due to financial hardship. The balance due is after his Medicare insurance payment.

A motion was made by Jeff Blow, seconded by Joe Levesque, to deny the request of William Carlotti ambulance abatement request in the amount of \$152.12 as no financial documentation was received with the request. The motion failed with Pellon, Delude, JP Isabelle, Fish, Kelty, Poplawski, and Sheila Walther voting no.

16. Lisa Carville

Run #13-15827, Date of Service November 4, 2013

Request: Ambulance- \$1,575.00

Background: The patient submitted a letter stating she was self-employed and has no insurance. A simple income/expense statement was provided.

A motion was made by Jeff Blow, seconded by Rob LaClair to deny the request of Lisa Carville as there has been no attempt to make payment. The motion failed with Blow voting yes after discussion. The discussion noted the patient has had two different addresses since the request was made and is a foreigner, which would create an undue expense to locate and then attempt collection.

On a motion by JP Isabelle, seconded by Chris Violette, the Board of Abatement voted unanimously to abate the ambulance bill of Lisa Carville, Run #13-15827, date of service November 4, 2013 in the amount of \$1,575.00 citing there was no probability the levy can be collected.

17. James Edson

Run #13-2283, Date of Service February 4, 2013

Request: Ambulance - \$200.00

Background: The patient submitted an income/expense statement. The request is the balance after insurance payment. Mr. Edson is retired and disabled.

On a motion by Caroline Pellon, seconded by Marion Fish, the Board of Abatement voted unanimously to abate the ambulance bill of James Edson, Run #13-2283, date of service February 4, 2013 in the amount of \$200.00 citing financial hardship.

18. William Gast

BOARD OF ABATEMENT MEETING OF JANUARY 29, 2014 continued:

Run #13-14690, Date of Service October 7, 2013

Request: Ambulance - \$65.00 (no transport)

Background: The patient stated he was in an auto accident. There was no transport or services provided, nor was there any car insurance involved. He is asking for a waiver stating there were no injuries and no transport.

On a motion by Blow, seconded by Kelty, the Board of Abatement voted to abate the ambulance bill of William Gast, Run #13-14690, date of service October 7, 2013 with Pellon, Levesque, Sheila Walther, Lee Walther, and Violette voting no.

The BOA discussed the Town's policy of billing for no transport calls.

On a motion by Chris Violette, seconded by Sheila Walther, the Board of Abatement voted to ask Select board to review the no transport policy regarding charging of fees.

19. Milton Gevers

Run #12-17120, Date of Service November 13, 2012

Request: Ambulance - \$150.00

Background: The patient is deceased (confirmed with the Town of residency), the mail was returned, there is no estate, and the amount due is the balance after insurance payment.

On a motion by Blow, seconded by JP Isabelle, the Board of Abatement voted unanimously to abate the ambulance bill of Milton Gevers, Run #12-17120, date of service November 13, 2012 in the amount of \$150.00 citing the personal liable for the bill is deceased.

20. Candice Glassford

Run #12-17758, Date of Service December 14, 2012

Request: Ambulance - \$1,110.00

Background: The patient provided an income/expense statement. She was denied a request in March 2013 as no financial information was provided. Her only income is her spouse's social security. She has been making monthly payments to Barre Town (\$20 per month) and has paid close to \$800 to date.

A motion was made by Jeff Blow, seconded by Joe Levesque to deny the request of Candice Glassford for abatement. The motion failed 9 no to 5 yes.

Blow expressed concern that non-contract Towns should have to pay for their residents to provide service coverage. Mutual Aid service was briefly discussed.

A motion was made by JP Isabelle, seconded by Marion Fish to abate the ambulance bill of Candice Glassford in the amount of \$1,110.00 citing financial hardship. The motion failed with 8 voting no.

On a motion by Robert LaClair, seconded by Joe Levesque, the Board of Abatement voted to abate the ambulance bill of Candice Glassford, Run # 12-17758. Date of service December 14, 2012 in the amount of \$555.00 citing financial hardship. The motion passed with JP Isabelle and Caroline Pellon voting no.

21. Sue Jacobs for Austin Jacobs

Run #13-10512, Date of Service July 27, 2013

Request: Ambulance - \$65.00

BOARD OF ABATEMENT MEETING OF JANUARY 29, 2014 continued:

Background: Ms. Austin stated her son Austin was a passenger in an auto accident. There was no transport, no treatment, and no auto insurance provided. She did not request the ambulance and refused treatment.

On a motion by JP Isabelle, seconded by Chris Violette, the Board of Abatement voted to deny the request of Sue Jacobs for Austin stating the bill was properly assessed. The motion passed with Kelty and Blow voting no.

22. Estate of Emma Malone

Run #13-9159, Date of Service July 3, 2013

Request: Ambulance - \$97.98

Background: The patient is deceased, there is no estate, and the balance due is after insurance payment.

On a motion by Caroline Pellon, seconded by Jeff Blow, the Board of Abatement voted unanimously to abate the ambulance bill of Emma Malone, Run #13-9159, date of service July 3, 2013 in the amount of \$97.98.

23. Attorney Edward Miller for Craig Moorby Estate

3 trips 2009, 2012, and 2013

Request: Ambulance - \$4,692.40

Background: The Attorney advised there is no estate and no insurance for the deceased patient.

On a motion by JP Isabelle, seconded by Chris Violette, the Board of Abatement voted unanimously to abate the three ambulance bills of Craig Moorby, Run #09-14124 for \$1,601.00, date of service October 5, 2009; Run #12-16695, date of service November 21, 2012; and Run #13-1131, date of service January 13, 2013 for \$1,871.00 (the total is \$4,692.40) citing the person liable for the bills is deceased.

24. David Nault

Run #13-12853, Date of Service September 6, 2013

Request: Ambulance - \$213.27

Background: The patient submitted a letter stating he was in an auto accident which was not his fault. An investigation is pending. The other operator did not have auto insurance. A portion of the ambulance bill was paid by his auto insurance. Due to financial hardship he is requesting a waiver.

On a motion by Caroline Pellon, seconded by Marion Fish, the Board of Abatement voted unanimously to deny the request of David Nault for abatement of his ambulance bill as there was no supporting evidence to justify financial hardship and recommends the patient make payment arrangements.

25. Gerard Laberge, Executor for Renette Procopio Estate

Run #13-3901, Date of Service March 15, 2013

Request: Ambulance - \$224.60

Background: The Executor notified the Town the patient was deceased and there are no assets to pay the remaining balance (after insurance payment).

On a motion by Chris Violette, seconded by JP Isabelle, the Board of Abatement voted unanimously to abate the ambulance bill of Renette Procopio, Run #13-3901, date of service March 15, 2013 in the amount of \$224.60 citing the person liable for the bill is deceased.

BOARD OF ABATEMENT MEETING OF JANUARY 29, 2014 continued:

26. Dana Schaeffer

Run #13-11803, Date of Service August 8, 2013

Request: Ambulance - \$65.00

Background: The patient requested a waiver citing this was a one-car accident; there were no services provided, and no auto insurance involved.

On a motion by JP Isabelle, seconded by Marion Fish, the Board of Abatement voted to deny the request of Dan Schaeffer to abate the ambulance bill of August 8, 2013 citing the bill was properly assessed. The motion passed with Blow and Kelty voting no.

OTHER BUSINESS

The next meeting of the Board will be for a Checklist Update Meeting and Tax Grievance Policy review on February 26, 2014. Members were reminded to check their calendars and inform the Clerk whether or not they can work the polls on election day, March 4, 2014.

ADJOURN

On a motion by JP Isabelle, seconded by Chris Violette, the Board of Abatement voted unanimously to adjourn at 8:40 p.m.

Submitted by Clerk of the Board
Donna J. Kelty

See Oaths Attachment on next page.

BOARD OF ABATEMENT MEETING OF JANUARY 29, 2014 continued:

TOWN OF BARRE - ABATEMENT MEETING
OATH OF BOARD MEMBERS

January 29, 2014

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Donna Kelly

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Julia M. Warren

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X R. Lee Walther

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Shawn W. [Signature]

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Gordon L. Booth

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Jeffrey Ben

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Caroline M. Tellow

BOARD OF ABATEMENT MEETING OF JANUARY 29, 2014 continued:

January 29, 2014 d/lc
BCA ABATEMENT MEETING FOR ~~June 28, 2012~~ continued:

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Joseph L. Bosque*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Virginia L. Popand*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Janet L. Stahl*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *L. Selene*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Man Rust*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Chris Kolette*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Art B. Lallai*