

Town of Athens  
Board of Abatement Meeting  
October 20, 2022 6:30pm  
At the Town Office

In attendance: Sandi Capponcelli, Amber Stevens, Carol Bingham, David Bemis, Donna Currier, Hannah Regier, Harold Noyes, Janet Perry, Darlene Wyman, Kate Bova, Denise Randall.

**Called to order at 6:33**

**Discuss Currier property**

Parcel 3275 — Amber explains that there has been confusion on the acreage that the listers have come to a conclusion on. In correcting the acreage of the parcel, it was noticed that the grade for some of the acreage was incorrect, so that has also been corrected. The correction was made after tax bills were due, so there should be a \$97.24 credit for this year's taxes.

Donna asks why on the itemized property cost there are three pieces of property — 2 acres, .9 acre, and .16 acre. Amber says it shows other acreage coming back that had been removed and it comes to 4.5 total, some of the other acreage has different grades. Some of the acreage had been moved to Tom Taylor and then back to Donna. The total value is \$183,000. Donna doesn't agree with the assessment. David says the BOA can't change the appraised value, they can only agree to abate the amount due to the listers' error. Appraisals go through the grievance process and the BCA. Donna has all her tax bills since 2015 and goes through the values of them and the changes in the value of property. Amber explains that when acreage was added in 2017, the listers didn't put a grade on it, so the value wasn't added. That has now been fixed. David asks if the \$97 refund should go back to 2019. Denise asks if there has been a problem with the tax bill since 2019. Donna says she and Tom think they have been double paying on the property but nobody can prove anything. This is the first that either David or Denise have heard of it. David asks what the tax map says. Donna doesn't want to give the town the new mylar survey until the deeds are updated. She is in the process of resurveying and changing the property lines. Donna would like to pay the same tax as last year. She thinks the town owes her \$321.92, the difference between this year's and last year's taxes. Carol points out that last year's tax amount didn't have a grade assigned to some of the acreage so it was incorrect. Without a grade, the acreage does not show as having any value. The acreage that was transferred away, and then back to Donna, didn't have a grade assigned when it came back. So for a few years, the value of the property was lower than it should have been. The listers discovered that and put the grade back to what it was in 2013. There is still confusion in how the value of the property went down when 10 acres was removed and then went back up again. There were separate deeds for the properties. David explains that continuous land with separate deeds are valued as one. Donna says there should be a 10 acre, a 1.6 acre, and a 2.9 area parcel but the listers can't find the 2.9 acre parcel in the deeds with a PTTTR. The tax map does show a 2.9 acre parcel. Denise asks if an additional amount can be abated at a later time. David says yes. Kate points out that the \$97 is because of a lister error, and there is also another issue of the overall acreage and assessment. Donna is resurveying the land currently and the acreage will be different again next year. They are changing boundaries and surveying it properly.

*Janet makes a motion to abate \$97.24 due to a lister error. Denise seconds.*

*David asks the listers to look into it and straighten it out once the new deeds and mylar are received. If the listers find additional errors, there can be another BOA hearing. If Donna disagrees with the assessment, it can be brought to grievance day.*

*Put to a vote: All in favor except Sandi abstains (because she was a lister and involved with the situation.)*

**Further Business**

Darlene brings up a revised tax bill that came out just after tax due day, so ended up with delinquent penalties. She asks for \$2.08 of penalties to be abated for Dan and Tara Taylor.

*David makes a motion to abate that interest as an error. Denise seconds. Put to a vote: all in favor.*

*Denise makes a motion to adjourn. Harold seconds. Adjourned at 6:54.*

Respectfully submitted,  
Hannah Regier, Town Clerk