

## Town of Plymouth, Vermont

### Board of Abatement Meeting

The Board of Abatement of the Town of Plymouth, Vermont, notified and warned, met in the Meeting Room at the Municipal Building at 68 Town Office Road, in said Town on Monday, October 16, 2023, at 5:15 pm.

#### ***BOA Members Present:***

Justice of the Peace: Karen Evans  
Select Board: Jay Kullman Rick Kaminski  
Listers: Michael Coleman  
Clerk: Angela Kissell  
Treasurer: Norma Pauley  
Appellants and/or Guests: Tesha Buss

#### ***Abatement Hearing(s):***

Pursuant to Title 24 V.S.A. § 1535, the following hearings took place to consider the abatement of real estate and personal property taxes assessed.

Karen Evans called the meeting to order at 5:22 pm.

#### **1. Parcel ID: 000310 – Buss, Tesha – 4283 Route 100 – Residential/Rental Property**

Karen Evans opened by stating the owner, property address, and parcel ID number. The Oath was given to all Board of Abatement Members as well as the Appellant in the original hearing and all answered, yes. Since this is a continuance of that Hearing it was not reread. Tesha provided handouts of images of before and after of the flood. She explained the timeline of events that took place on Monday, July 10<sup>th</sup>. Renters that were staying in the house had to be rescued with a bucket loader by Highway Foreman, Larry Lynds. Tesha explained that the electrical panel was ripped off of the house and she also has concerns of the well since the water rolled over it for two (2) weeks. Certain parts of the heat pump had been removed. The leach field is completely covered with boulders. It is hard to determine the integrity of the house with the wall of rocks surrounding it. The home was red tagged from the Department of Public Safety and caution tape was placed around it so no one would enter as it is uninhabitable. Tesha did add that when water has chosen a direction it will continue to go that way again. She felt that the current reverse calculation method did not work. How do you determine the value of an uninhabitable home? She was hoping that the Board would consider a full abatement. She also spoke about Act 67 that passed in 2012, but thought that might have been in reference to Hurricane Irene. More information was needed on this. Michael Coleman asked Tesha, what she thought would be an alternative to the reverse evaluation? She said, you need to look at the level of devastation. Michael added, it would be nice, but we don't have the tools to do that. Tesha wanted to know how we could value a house that is uninhabitable. Michael wondered if we could use a loss of income approach? Could that be an alternate to the reverse approach? Tesha said that Zillow has the value of her home at something like \$220,000. She also added that she nets approximately \$3,000 a month or gross \$55,000 a year. There was more discussion on the different methods, but no conclusion. It was stated that the house was built in the 1950's and basement square footage is approximately 675 ft. Tesha reiterated from her original hearing that she would never rebuild there. Karen asked if there were any more questions? No, there wasn't. **Hearing was adjourned at 5:44 pm.**

The Board went into a deliberation session. Deliberation ended at 6:01 p.m.

***Adjourn:***

**Karen Evans made a motion to adjourn the meeting at 6:02 PM. Angela Kissell seconded the motion. The motion carried.**

Respectfully submitted,

Angela Kissell  
Town Clerk  
Board of Abatement

**Board of Abatement**

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Karen Evans

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Angela Kissell

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Rick Kaminski

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Jay Kullman

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Norma Pauley

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Angela Kissell