

Board of Abatement Meeting

Town of Brookline, Vermont

September 10, 2015

Board members attending.

Somara C. Zwick	Marsha H. Omand	Sheila Gokey	Cynthia Nau
Gwendolyn Tanza	Bernardine Hoard	Dorothy Maggio	Michael O'Donnell
Bruce Mello	Gaetano M. Tanza		

Members of the public:

Bill Staats – Cameraman

Kam Johnston

Glenn C. Howland Esq.

Michael Cornish

Laurie A. Rowell Esq.

The meeting was called to order at 6:33 PM by Guy Tanza.

The first order of business was to elect a chairperson.

Bruce Mello nominated Gaetano(Guy) M. Tanza. No other nominations came forward.

A voice vote was taken to elect Gaetano M. Tanza as Chairman for the Brookline Board of Abatement.

All present were in favor. Gaetano(Guy) M. Tanza was elected as the Chair for the Board of Abatement.

Guy Tanza asked for nominations for vice – chair for the Brookline Board of Abatement

Bernardine Hoard nominated Dorothy Maggio. No other nominations came forward.

A voice vote was taken to elect Dorothy Maggio as Vice-chair for the Brookline Board of Abatement.

All present were in favor. Dorothy Maggio was elected as the Vice-chair for the Board of Abatement

The members present introduced themselves and signed the attendance form.

At 6:45 Guy Tanza reviewed the abatement process and the role of the board. Each member had previously been given a packet of information which included a copy of the summons dated August 10, 2015 with the Attachments labeled Exhibit A, Appendix A, Appendix B, Appendix C, Appendix D, Appendix E, Appendix F, Appendix G, as well as a copy of the Abatement Laws, a copy of the letter to M

& K Cornish regarding the hearing date and the "About Abatement – May 2014" informational packet developed by James C. Condos, the Secretary of State.

Guy Tanza then administered the oath to Michael Cornish and his lawyer Glenn C. Howland.

Guy Tanza asked the members of the board if any one felt the need to recuse themselves from the hearing.

Sheila Gokey and Marsha H. Omand recused themselves.

Glenn C. Howland began by handing out copies of the August 12th Supreme Court Docket No. 2015-059 to the members of the abatement board.

The hearing proceeded with Mr. Cornish's attorney representing his clients claim that there has been a manifest error in the application of a quality grade of 10 on the property located at 1062 Grassy Brook Road in Brookline Vermont 05345. He described how this gross error in appraisal resulted in overtaxing his client's property.

References were made to the two remanded appeals regarding the State's hearing officers report.

References were also made to the testimony given by the Town's witness Stanley Noga and Marsha H. Omand. Printed copies (Volume I and Volume II) were used to cite specific testimony regarding how the rating of 10 was determined and how the listers applied factors to account for depreciation.

The Board Chair reminded Mr. Howland that he is being heard by the Board of Abatement and not the Board of Civil Authority at this time. He was reminded that the board expected to hear proof from him that there was a manifest error.

Mr. Howland proceeded to reference the tax bills for Mr. Cornish's property for 2008, 2009, 2010 and 2012 with each showing a quality rating of 10.

Official notices were made by Mr. Howland regarding findings in several appendixes and Supreme Court reports which have again been remanded back to the States Hearing officer for clarification. Testimony previously given by Mr. Stanley Noga on how the CAMA program used the value of 10 is the manifest error according to Mr. Howland. Mr. Howland further states that it was a misuse of the quality grade level of 10.

The Lister Error was noted as the reincorporation of the corrupt value of the quality grade of 10 every single year since.

Mr. Howland summarized that the board of abatement should grant relief that recognizes the wrongful nature of the use of the quality grade of 10.

Bruce Mellow asked Mr. Cornish if his property was now on the market to be sold.

Mr. Cornish replied "Yes".

Bruce Mello then asked where it was listed.

Mr. Cornish replied "Sotheby's"

Mr. Mello then asked how long the property has been on the market.

Mr. Cornish replied: "Two months".

Mr. Mello asked if there had been any changes to the property between 2008 and 2012.

Mr. Cornish replied: "No".

Mr. Mello asked how much the property was listed for.

Mr. Cornish replied: "4.9 million dollars".

No further discussion or questions ensued.

Mr. Tanza closed the Board of Abatement hearing.

A ten minute recess was given before the board began their deliberative session.

The Board of Abatement came out of their deliberative session at 8:23 pm.

A written determination will be produced.

Respectfully submitted:

Gaetano M. Tanza

Dorothy Maggio

Note: The public portion of this abatement hearing is available on www.fact8.com . A link can be found on the town's website. www.BrooklineVT.com