

Richard T. Roznoy

Attorney at Law

11 Strong Street
Amherst, Massachusetts 01002

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RECEIVED FEB 15 2012

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February 13, 2012

Claire McGinnis
Tax Collector / Treasurer
Town of Amherst
4 Boltwood Avenue • Town Hall
Amherst, MA 01002

RE

Tax Bill / Property Name
11 Strong Street
Amherst, MA

Dear Ms McGinnis:

I write to you on behalf of my wife, Susan D. Roznoy, and after discussing this matter with a local colleague, Attorney Meg Ziomek, who has represented Susan over the years. Attorney Ziomek recommended contacting you, suggesting you would be able to address the matter and assist us. It appears you would be able to address this situation administratively, which is the most expeditious means to do so in Massachusetts. In Connecticut this issue is resolved in a different manner.

My wife Susan Roznoy owns, in her own name, the real property at 11 Strong Street in Amherst. She originally took title in June 1996 with her late husband, William E. Lee, at which time her name was Susan D. Lee. The property is now in two contiguous parcels:

- 1.40 acres, parcel ID: 11B-000-175, location 11 Strong Street, in the name of Susan D. Lee; and
- 5,227 sq. feet, parcel ID: 11B-000-176, location 0 East Pleasant Street, in the name of William E. & Susan D. Lee.

William Lee died September 10, 2004 after an illness; enclosed is a copy of his death certificate. A proper "Affidavit for Release of Massachusetts Estate Tax Lien..." was executed and recorded in November 2004; a copy of this, as recorded, is also enclosed. Susan and William had a loving, fruitful marriage of 40 years and were Amherst residents since 1983 (Leverett before then).

Susan and I were married May 30, 2009; a copy of our marriage certificate is also enclosed. She is now known as, and has officially changed her name to, Susan D. Roznoy.

The issue is: Susan continues to receive tax bills and other official documents from the town in the name of Susan Lee; sometimes the inquiries are directed, still, to William E. Lee. While this is emotionally and legally problematic for Susan, it also creates legal difficulties for the town: For example, when Director of Public Works Guilford Mooring sought approval for a temporary easement on her property (the town is improving the sidewalk as part of the "Safe Routes to Schools" project):

1. The information he had was for William Lee, for whom there was no listing for contact, delaying his finding a "Susan Roznoy" as being connected to the property;
2. When Mr. Mooring presented the easement approval forms, they sought the signature of both William and Susan Lee;

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February 13, 2012

3. Susan signed the grant of easement as Susan Roznoy, but any search of title indicating her ownership of the property would leave a break in the chain of title, even though she indicated, parenthetically, "(Lee)". Although the Select Board accepted this easement, its legal validity, in my opinion, is questionable, as nowhere in the chain of title is there a document indicating a "Susan Roznoy" has authority to grant an easement on the property of a "William and Susan Lee."

Based on my years of practice in Connecticut, the filing of two documents on the land records there addresses the issue: (1) the certificate of no tax due, similar to the affidavit filed in Massachusetts, combined with (2) a simple Change of Name Certificate indicating a change of name due to marriage.

In Massachusetts a change-of-name certificate is not used. Here, the new name is recorded only when property is conveyed, at which time the grantor indicates a name change by a notation of "formerly known as"

(The only recommendation of the Registrar of Deeds for correcting this situation is for Susan to convey the property back to herself, a cumbersome and costly process at least. Inquiries to the Massachusetts Bar Association have only resulted in an acknowledgement that this void in the chain of title should be corrected, probably by legislative action.)

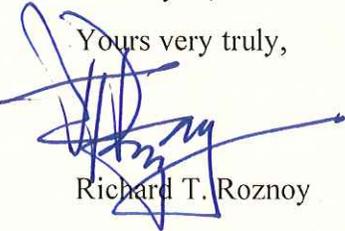
If the property owner has no intention of conveying, any actions in the interim are subject to questions of validity due to the difference between the record name of the property owner and the name of the current owner. Susan has no intention to convey, will be the sole owner of her property for the foreseeable future.

Not only is this a legal issue: As you may imagine, receiving mail and other inquiries — tax bills, requests for information from the town, the Registrar of Voters, Public Works, etc. — in the name of "William E. Lee" or "Susan Lee" can often draw out uncomfortable, if not difficult, thoughts and feelings. There is no need to continue this practice.

On behalf of Susan we respectfully request that you change the name on the town's tax register for Susan's property to Susan D. Roznoy, and pass this information on to other town agencies listing property owners. You have the documentation (enclosed) to do so, and there is no other "official" means available to address this problem, short of an unnecessary conveyance.

Susan would be especially grateful for your assistance in this matter. By acknowledgement, she is appending her recognizance and support of this request. If you have any questions please do contact me.
Thank you,

Yours very truly,



Richard T. Roznoy

encl.

copy: M. Ziomek, Esq. (w/o encl.)

RTR/jin

Susan D. Roznoy

11 Strong Street
Amherst, Massachusetts 01002
tel: 413-549-6814

February 13, 2012

Claire McGinnis
Town of Amherst Tax Collector
4 Boltwood Avenue • Town Hall
Amherst, MA 01002

RE Name on Tax Bill and Other Documents

Dear Ms McGinnis:

This is to confirm my support of the request of my husband, Attorney Richard Roznoy, to have the town records recognize me in my new name, Susan Roznoy, as described in his letter of this same date.

Thanks very much — if you have questions, please call.

Sincerely yours,



Susan D. Roznoy



The Commonwealth of Massachusetts

STANDARD CERTIFICATE OF DEATH
REGISTRY OF VITAL RECORDS AND STATISTICS

66

DECEDENT - NAME FIRST MIDDLE LAST REGISTERED NUMBER STATE USE ONLY
 1 William E. Lee 2 M 3 September 10, 2004

PLACE OF DEATH (City/Town): 4a Hadley COUNTY OF DEATH 4b Hampshire HOSPITAL OR OTHER INSTITUTION - Name (If not in either, give street and number) 4c Sunbridge Care & Rehabilitation

PLACE OF DEATH (Check only one): HOSPITAL: Inpatient ER/Outpatient DOA OTHER Nursing Home Residence Other (Specify)

5 WAS DECEDENT OF HISPANIC ORIGIN? (If yes, Specify Puerto Rican, Dominican, Cuban, etc.) NO YES

6 SOCIAL SECURITY NUMBER 129-28-1785 7 IF US WAR VETERAN SPECIFY WAR Korean

8a AGE - Last Birthday (Yrs.) 67 8b RACE (e.g. White, Black, American Indian, etc.) (Specify) White 8c DATE OF BIRTH (Mo., Day, Yr.) Oct. 22, 1936 8d BIRTHPLACE (City and State or Foreign Country) Englewood NJ

9 DECEDENT'S EDUCATION (Highest Grade Completed) 12 10 ELEMENTARY SEC (0-12) 11 COLLEGE (1-4, 5+) 4

10a MARRIED, NEVER MARRIED, WIDOWED OR DIVORCED 10b Married 10c LAST SPOUSE (If wife, give maiden name) Susan D. Hornsby 10d USUAL OCCUPATION (Prior - If Retired) Designer 10e KIND OF BUSINESS OR INDUSTRY Self Employed

11 RESIDENCE - NO. & ST., CITY/TOWN, COUNTY, STATE/COUNTRY 11a 11 Strong St., Amherst, Hampshire, MA 11b ZIP CODE 01002

12 FATHER - FULL NAME Edwin Levy 12a STATE OF BIRTH (If not in US, name country) NY 12b MOTHER - NAME (GIVEN) (MAIDEN) Elizabeth Clark 12c STATE OF BIRTH (If not in US, name country) NJ

13 INFORMANT'S NAME 13a Susan D. Lee 13b MAILING ADDRESS - NO. & ST., CITY/TOWN, STATE, ZIP CODE 11 Strong St., Amherst, MA 01002 13c RELATIONSHIP Wife

14 METHOD OF IMMEDIATE DISPOSITION BURIAL CREMATION ENTOMBMENT REMOVAL FROM STATE DONATION OTH. SPEC. 14a FUNERAL SERVICE LICENSEE OR OTHER DESIGNEE 14b Joseph F. Pasternak, III. 14c LICENSE # 6497

15 PLACE OF DISPOSITION (Name of Cemetery, Crematory or other) 15a Springfield Crematory 15b LOCATION (City/Town, State) Springfield, MA 15c DATE OF DISPOSITION (Mo., Day, Yr.) Sept. 14, 2004 15d NAME AND ADDRESS OF FACILITY OR OTHER DESIGNEE Williamsburg Funeral Home 3 S. Main St., Williamsburg, MA 01039

16 PART I - Enter the diseases, injuries, or complications that caused the death. Do not use only the mode of dying, such as cardiac or respiratory arrest, shock or heart failure. List only one cause on each line, (a through d) PRINT OR TYPE LEGIBLY.

IMMEDIATE CAUSE (Final disease or condition resulting in death) a. glioblastoma of brain DUE TO (OR AS A CONSEQUENCE OF) b. c. d.

Approximate Interval Between Onset and Death: 15 months

17 PART II - Other significant conditions contributing to death but not resulting in underlying cause given in Part I.

18 MED. EXAM. NOTIFIED? (Yes or No) No 18a MANNER OF DEATH NATURAL HOMICIDE ACCIDENT SUICIDE PENDING INVESTIGATION COULD NOT BE DETERMINED 18b DATE OF INJURY (Mo., Day, Yr.) 18c TIME OF INJURY 18d INJURY AT WORK (Yes or No)

19 DESCRIBE HOW INJURY OCCURRED 19a PLACE OF INJURY (At home, farm, street, factory, office bldg., etc.) Specify 19b LOCATION (No. & St., City/Town, State) 19c

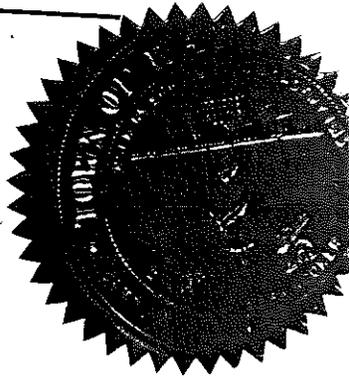
20 36a To the best of my knowledge, death occurred at the time, date, and place and due to the cause(s) stated. (Signature and Title) Paul Baicher MD 20a DATE SIGNED (Mo., Day, Yr.) Sept 13, 2004 20b HOUR OF DEATH 11:30 A M

21 37a On the basis of examination and/or investigation in my opinion death occurred at the time, date, and place and due to the cause(s) stated. (Signature and Title) Ross Smidow, 311 Ball Drive Amherst MA 21a DATE SIGNED (Mo., Day, Yr.) 21b HOUR OF DEATH 21c PRONOUNCED DEAD (Mo., Day, Yr.) 21d PRONOUNCED DEAD (Hr) M

22 38 WAS THERE A PRONOUNCEMENT FORM? (Yes or No) Yes 38a IF YES, DATE PRONOUNCED Sept 10, 2004 38b IF YES, TIME PRONOUNCED 11:30 A M 38c NAME OF PRONOUNCER 38d TITLE 41611

23 DATE BURIAL PERMIT ISSUED SEPT. 13, 2004 23a RECEIVED IN THE CITY/TOWN OF HADLEY 23b CLERK'S SIGNATURE Joanna P. Devine 23c DATE OF RECORD SEP. 13, 2004

A true copy
 Attest: Joanna P. Devine
 Town Clerk
 Hadley, Massachusetts
 Sept. 13, 2004



AFFIDAVIT FOR RELEASE OF MASSACHUSETTS ESTATE TAX LIEN PURSUANT TO MASSACHUSETTS GENERAL LAWS CHAPTER 65C, SECTION 14(a) AND MASSACHUSETTS DEPARTMENT OF REVENUE DIRECTIVE 03-2

RE: WILLIAM E. LEE ("Decedent")

late of AMHERST, MA

Date of Death: 09/10/2004



Bk: 0288 Pg: 225 Doc: AFF
Page: 1 of 2 05/20/2005 02:46 PM

Property Address: 11 STRONG STREET AMHERST

I, SUSAN D. LEE, after first being duly sworn, do depose and say that:

1. I am the duly appointed and qualified Executor under the Will of the Estate of the Decedent filed with the Hampshire County Probate Court Docket No.
2. At the time of his/her death, the Decedent owned an interest in real estate situated at 11 STRONG STREET AMHERST, Hampshire County, Massachusetts, as more particularly described in a certain deed dated June 20, 1996 and recorded in the Hampshire County Registry of Deeds at Book 4922, Page 152 and a deed dated July 31, 1995 and recorded in said Registry in Book 4707, Page 147.
3. The gross estate of the decedent does not necessitate a Massachusetts estate tax filing pursuant to Massachusetts Department of Revenue Directive 03-2 and as such tax is determined pursuant to Massachusetts General Laws Chapter 65C, Section 2A by reference to the United States Internal Revenue Code as in effect on December 31, 2000. The gross estate of the decedent does not necessitate a federal estate tax filing.
4. This affidavit is given pursuant to and in accordance with the provisions of Massachusetts General Laws Chapter 65C, Section 14(a) and Massachusetts Department of Revenue Directive 03-2.

Executed under the pains and penalties of perjury this 21st day
of November, 2004.



SUSAN D. LEE



The Commonwealth of Massachusetts
DEPARTMENT OF PUBLIC HEALTH
REGISTRY OF VITAL RECORDS AND STATISTICS
CERTIFICATE OF MARRIAGE

(State file number)
AMHERST
(City or town making return)
Registered No. 20
Intention No. 14

1 Place of Marriage Amherst
City or Town Amherst 2 Date of Marriage May 30, 2009
(Do not enter name of village or section of city or town) (Month) (Day) (Year)

3 FULL NAME PARTY A RICHARD T. ROZNOY		11 FULL NAME PARTY B SUSAN DEBORAH LEE	
3A SURNAME AFTER MARRIAGE ROZNOY		11A SURNAME AFTER MARRIAGE ROZNOY	
4 DATE OF BIRTH NOV. 28, 1944	5 OCCUPATION HUMANIST ATTORNEY	12 DATE OF BIRTH OCT. 27, 1940	13 OCCUPATION DESIGNER
6 RESIDENCE NO. & ST. 11 STRONG ST. CITY/TOWN AMHERST ST/MA ZIP CODE 01002		14 RESIDENCE NO. & ST. 11 STRONG ST. CITY/TOWN AMHERST ST/MA ZIP CODE 01002	
7 NUMBER OF MARRIAGE (1st, 2nd, 3rd, etc.) 4TH	7A WIDOWED OR DIVORCED DIVORCED	15 NUMBER OF MARRIAGE (1st, 2nd, 3rd, etc.) 2ND	15A WIDOWED OR DIVORCED WIDOWED
8 BIRTHPLACE NEWARK (City or town) NEW JERSEY (State or country)		16 BIRTHPLACE PHILADELPHIA (City or town) PENNSYLVANIA (State or country)	
9 NAME OF MOTHER/PARENT HELEN ROZNOY/WLADYKA		17 NAME OF MOTHER/PARENT ALICE BETH HORNSBY/ADAMS	
10 NAME OF FATHER/PARENT FRANK ROZNOY/ROZNOY		18 NAME OF FATHER/PARENT THOMAS HORNSBY/HORNSBY	

19 THE INTENTION OF MARRIAGE by the above-mentioned persons was duly entered by me in the records of the Community of AMHERST according to law, this 15TH day of APRIL, 2009
(Name of Community)
 COURT WAIVER Issued APRIL 27, 2009 by Susan Airdette
 AGE ORDER (Month) (Day) (Year) (City or Town Clerk or Registrar)

S O L E M N I Z E R

20 I HEREBY CERTIFY that I solemnized the marriage of the above-named persons at No. Unitarian Universalist Meetinghouse
(If marriage was solemnized in a church, give its NAME instead of street and number)
Amherst, Mass. on May 30, 2009
(Name of city or town) (Month) (Day) (Year)
Signature John H. Wiedenkopf M. H. U. C. C. Retired - Designated
(Print or the name) (Member of the Clergy, Priest, Rabbi, Imam) or Justice of the Peace, etc.
Address 11300 124 Ave., #66, LARGO, FL 33778

21 Certificate recorded by city or town clerk JUNE 1, 2009
(Month) (Day) (Year) CLERK OR REGISTRAR Shandra J. Burgess
22 PARTY A SEX: MALE FEMALE 23 PARTY B SEX: MALE FEMALE

A true copy, attest

Shandra J. Burgess

Sandra J. Burgess
Amherst Town Clerk