

**MEETING MINUTES
BOARD FOR THE ABATEMENT OF TAXES
TOWN OF BARNET, VT
MONDAY, APRIL 11, 2016**

Meeting convened at 6:30 p.m. in the conference room of the Barnet Town Clerk's Office.

Board members present: Gary Bunnell, John Cook, Sarah Cook, Susan Coppenrath, Carrie Dunbar, William Graves, Benjamin Heisholt, Dennis McLam, Scott Renfrew, Jeremy Roberts, and Maurice Roberts.

Others present: None.

Tax Abatement Hearing – Bailey, Barbara Estate (Parcel ID #0020-20-07)

Preliminary items

- Town Clerk Benjamin Heisholt called the meeting to order and explained that because this is the first meeting of the Board of Abatement this year it must elect a chair before conducting any other business.
 - o Motion made by Dennis McLam that the Board appoint William Graves as Chair, Dennis McLam as Vice Chair, and Benjamin Heisholt as Clerk. Seconded by Jeremy Roberts and approved by voice vote.
- Chairman Graves gave introductory remarks, as follows:
 - o Explained that the Board of Abatement consists of the Board of Civil Authority and the Board of Listers, and introduced the members of the Board present.
 - o Read the notice of hearing, including the text of 24 V.S.A. §1535, which describes the role and rights of the Board for the Abatement of Taxes.
- Mr. Graves indicated that Treasurer Benjamin Heisholt had taken a Treasurer oath. Other members of the Board of Abatement are not required to take oaths at this time because the oaths they took when elected to office apply to abatement requests.

Letter of request

- Mr. Graves read the letter requesting an abatement hearing, which is from Susan B. Parker and is dated February 4, 2016. The body of the letter is as follows:

I am writing to request an abatement of my mother's taxes for the year 2015. Her name is Barbara K Bailey and the property is 246 Old West Road, parcel #0020-20-07. She moved out of state in 2012 to live with me in Massachusetts where she died in September 2014.

Neither my brother Tom, who lives in Mexico, nor I have the financial resources to pay her taxes so I am requesting an abatement on what she owes - \$3,484.29 at the time of writing.

Our mother's property is not on the market for sale until her will has gone through both Massachusetts and Vermont probate court. The paperwork for this has been sent but I do not know how long this process takes so I cannot tell you when we will be putting the property on the market.

Thank you for your help with this matter.

Requestor's Testimony

- Mr. Graves indicated that Ms. Parker would not be in attendance at this hearing, but had sent an email with an attachment containing her testimony. Mr. Graves then read the email and attachment. The body of the email is as follows:

Attached is my statement for tonight's Abatement of my mother's taxes. I am hopeful that I have given all the relevant information. If there are questions and, as part of the process you can call me for clarification, or whatever, I will be home while the meeting is going on. Thank you for your time.

The body of the aforementioned attachment is as follows:

Thank you for having this meeting to consider my request for abatement of Barbara K Bailey's property taxes. I regret that I am unable to be present as I have a prior commitment that does not give me the three hours driving time I need to get to Barnet for 6:30 tonight. My brother, Tom Bailey, is also unable to attend because he lives in Mexico.

My mother moved from her home, at 246 Old West Road in West Barnet, in October 2012. She came to Amesbury to live with me so she would not be living alone and I could look after her. It was also imperative that she be closer to medical facilities because she was recovering from a heart attack. She died on 10 September 2014 and did not return to live in her house. 24 VSA §1535 (2)

Tom and I are unable to pay the taxes owed on the property. We did pay the taxes for 2014 because our mother had just died and we believed we had to pay this money as she could not. (We do know now that we are not personally responsible for this money.) If our mother was still alive in October 2014, she would have been unable to pay her taxes. 24 VSA §1535 (3)

I would like to be at this meeting so I could answer any, and all, questions. I can be reached at [telephone number] should there be anything I can add to this request.

Discussion & Decision

Graves opened the floor to the Board for discussion:

- Mr. Graves disclosed that as a private contractor he had performed construction or renovation work at the subject property approximately 38 years previously and again approximately 26 years previously. He also disclosed that he had employed Susan Parker's brother Tom Bailey approximately 30 years previously.
- John Cook moved to deny the request for abatement.
 - o Several members commented that the value of the real estate in question is in excess of the delinquent tax, making the argument of an inability to pay questionable. These members suggested that all parties should be amenable to allowing the delinquent taxes to remain unpaid until the property is transferred.
 - o Sarah Cook asked if there is a lien on the property.
 - Mr. Heisholt indicated that the delinquent tax constitutes a lien without the requirement of a separately recorded lien; aside from this there are no liens.
 - o Discussion ensued regarding the legal mechanism and requirement for payment of delinquent tax at the transfer of property. Several members expressed concern regarding the reliability of collection of delinquent tax at the transfer of property, based on the failure of such payment involved in a recent abatement hearing.
 - Maurice Roberts suggested that the Board make any abatement contingent on the collection of delinquent tax at the transfer of the property. Discussion ensued.
- Mr. Graves called the question.

- o Mr. Cook's motion was approved by voice vote.
- Maurice Roberts suggested that the Board request that the Collector of Delinquent Tax report to the Board with an explanation of the law and general accepted practices of collection of delinquent tax at the transfer of property.
 - o The Board agreed to make such a request of the Delinquent Tax Collector.

Adjournment

- Mr. McLam moved to adjourn. Seconded by Ms. Coppenrath and approved by voice vote.
Meeting adjourned at 6:59 p.m.

A true copy.

Attest: _____
Town Clerk