

**MEETING MINUTES
BOARD FOR THE ABATEMENT OF TAXES
TOWN OF BARNET, VT
WEDNESDAY, DECEMBER 13, 2017**

Meeting convened at 6:37 p.m. in the conference room of the Barnet Town Clerk's Office.

Board members present: Gary Bunnell, John Cook, Sarah Cook, Christen Emerson, Dylan Ford, William Graves, Benjamin Heisholt, Susan Jensen, and Maurice Roberts.

Others present: Requestors Klaus Stuecklen and Jeanne Stuecklen, and Thomas Flanagan.

1. Preliminary items

- Those present for the purpose of giving testimony, Mr. and Mrs. Stuecklen, and Mr. Flanagan, signed witness oaths. Treasurer Benjamin Heisholt also took 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.
- Town Clerk Benjamin Heisholt called the meeting to order, and noted that Board Chair William Graves was not present. He suggested the Board elect an ad hoc chair to conduct this meeting until Mr. Graves arrived.
 - Susan Jensen moved that the Board appoint Dylan Ford as ad hoc Chair for the beginning of this meeting, until such time as Mr. Graves arrived. Seconded by Mr. Bunnell and approved by voice vote.

2. Tax Abatement Hearing – Klaus & Jeanne Stuecklen (parcel ID #0021-21-47)

Klaus and Jeanne Stuecklen appeared as Requestors. Also appearing was Mr. and Mrs. Stuecklen's friend and neighbor Thomas Flanagan.

Letter of request

Ms. Ford read the letter requesting an abatement hearing, which is signed by Klaus Stuecklen. The body of the letter is as follows:

We are appealing the assessment of delinquent tax penalty and excess interest for parcel #0021-21-47.

I am an 83-year-old veteran of the Korean and Vietnam wars with 32 years of service. My wife and I bought land in Ryegate in 1971 while still serving. We became Vermont residents and bought the Barnet property in 1981 where my severely disabled son lives now while we live in Ryegate and pay nonresident taxes. Tax payments were never late; no matter where in the world I was stationed!

The week of 21 Oct. I had a medical condition (severe elbow swelling) due to bad chainsaw starting and I did not pay until 24 Oct 2017, two days late.

Although, we are not Barnet residents, we did our volunteer duty for the town. When I was president of the Harvey's Lake Association (LHA), I agreed with Leigh Larocque and the town that we build a picnic shelter on the town beach and donate the building to the town. My work included design, administration and over 40 hours of labor.

I also labored several weekend hours with LHA to help divert run-off past the lake to the brook exit from the Roy farm.

It is our practice of donating \$25 to the Barnet Vol. Fire Dept. each Christmas as Ron Morse can verify. Since 1987 that has amounted to \$750.

We are happy to pay for any losses or damage the Town may have suffered for the two-day late payment, but we find the interest too high and the penalty unnecessary severe.

My wife and I hope for a fair solution from you!

Preliminary Items (continued)

- After Ms. Ford read the Requestor's letter and the Requestors began to give testimony, Mr. Graves arrived at the meeting and resumed Board Chair duties.
- Chairman Graves gave introductory remarks, as follows:
 - 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.
 - 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.

Requestor's Testimony

A summary of Mr. and Mrs. Stuecklen's testimony is as follows:

- Mr. Stuecklen stated that a number of incidents and obligations surrounding the due date of taxes (October 21, 2017) distracted him or otherwise caused him to fail to pay his taxes.
 - Mr. Stuecklen injured his elbow while trying to start his chainsaw during the week of October 21, 2017. The injury, a burst bursa, resulted from hitting his elbow on his tractor while pulling the chainsaw starter.
 - One of Mr. Stuecklen's five rescue cats has diabetes, and another had an operation during the week of the due date, which required home treatment afterward.
 - Mr. Stuecklen had a family obligation that required him to fly out of the country on October 24, 2017.
- Mr. Stuecklen testified regarding his record of public service in various capacities, which he suggested should cause the Board to be sympathetic to his case, and consider that he has contributed enough to the community over the years to offset any loss the Town may have suffered by his brief delinquency.
 - In the Town of Ryegate, where he resides, Mr. Stuecklen has served on the School Board and the Board of Auditors.
 - Mr. Stuecklen served as ombudsman for the area from Bradford to Newport for five years.
 - During his years of military service, Mr. Stuecklen served for six years in a combat zone in Europe.
 - Mr. Stuecklen served as president of the Lake Harvey Association (LHA) for a number of years.
 - When he assumed presidency of LHA relations between the Town and LHA were not good, but Mr. Stuecklen worked to improve them under his tenure.
 - One of his achievements the introduction of the "Ice Out" contest, which continues to this day.
 - As his letter indicates, Mr. Stuecklen participated in the construction of the pavilion structure at the public beach. The Town poured the concrete, LHA built the structure, and the Town assumed ownership of the entirety upon completion of construction.
- Mr. Stuecklen's friend and neighbor, Thomas Flanagan, appeared to provide a character witness. Mr. Flanagan testified that Mr. Stuecklen is "not a deadbeat" and has been a good neighbor over their many years of living in close proximity.

Discussion

Graves opened the floor to the Board for discussion, which was had as summarized below:

- Mr. Roberts asked if, during Mr. Stuecklen’s ownership of the Barnet property, property taxes had ever been paid late.
 - Mr. Stuecklen indicated that property taxes had never been paid late.
- Mr. Stuecklen indicated that he is not asking the Board to abate any principal tax: only interest and penalty.
- Mr. Heisholt asked if there is a specific abatement case category, pursuant to 24 VSA § 1535, under which Mr. Stuecklen believes his request qualifies.
 - Mr. Stuecklen indicated that there is not a specific abatement case category, pursuant to 24 VSA § 1535, under which he believes his request qualifies.

3. Tax Abatement Hearing – Raette Trombly (parcel ID #0005-02-25)

The requestors did not appear at this hearing, leaving only their letter of request as testimony.

Letter of request

Mr. Graves read the letter requesting an abatement hearing, which is signed by Raette Trombly. The body of the letter is as follows:

I’m enclosing a check for \$1977.69 which I’d like applied to the taxes at 2152 Old Silo Rd, Barnet, Vt.
 I hoping for an abatement of the late fee penalty of \$269.92 and the interest of \$33.74. I never received a bill from the town. The bill was instead sent to the property address. My daughter-in-law, Jennifer Quimby, rents this house but does not receive mail at this address.
 I’m enclosing copies of past tax bills. 2012 and 2013 the bills correctly went to PO Box 1117, Keene, NH. In 2014 the bills started going to another of my properties. Luckily the tenant sent them to me, but I didn’t think to call and change the address. Every year since I bought 2152 Old Silo Rd the taxes have been paid on time. Because I never received the bill I’m asking the board to consider an abatement. My address should be PO Box 1117, Keene, NH 03431.

Discussion

Although the Requestor was not present, some discussion was had outside of the Board’s deliberations and decision, as summarized below.

- The Board reviewed the 2012 and 2014 property tax bills as provided by the Requestor. It was observed that the 2012 bill, dated July 23, 2012, was addressed to the Requestor at PO Box 1117, Keene, NH 03431, and the 2014 bill, dated July 25, 2014, was addressed to the Requestor at 45 South Shore Rd, Spofford, NH 03462.
- Town Clerk Mr. Heisholt indicated that his office is responsible for processing addresses changes for property owners. He provided two address change reports for the subject property. Discussion ensued.
 - The first change was dated October 3, 2013, and changed the mailing address of record for the property from PO Box 1117, Keene, NH 03431 to 45 South Shore Rd, Spoffard, NH 03462. Mr. Heisholt indicated that for this address change his office had not retained documentation of why the address was changed, or at whose request.
 - The second change was dated September 1, 2016, and changed the mailing address of record for the property from 45 South Shore Rd, Spoffard, NH 03462 to 2152 Old Silo Rd, St. Johnsbury, VT 05819. For this change Mr. Heisholt presented a copy of a returned mail envelope, indicating that the mailing to 45 South Shore Rd, Spoffard, NH 03462 had been returned by the United States Postal Service, with the return label indicating “return to sender, not deliverable

as addressed, unable to forward.” There was also handwriting on the envelope indicating a new address of 2152 Old Silo Rd, St. Johnsbury, VT 05819. Mr. Heisholt indicated that this was the handwriting of former Assistant Town Clerk Cathy McLam. There is no indication on the envelope or address change report of how the new address was determined.

- Mr. Heisholt indicated that often when returned mail is received, because the Town Clerk’s Office has no way to contact the owner, it has no better option than to hazard a guess at a new address. A different address is discovered through an internet search, or by some other means. In the case of the September 1, 2016 address change, the address of the subject property itself was used, perhaps because no other address could be found. In these cases, if after several weeks the new mailing is not returned, or the addressee does not contact the Town Clerk’s Office, the Town Clerk’s Office officially changes the address.

4. Deliberation & Decisions

The Board discussed the merits of each request. The Board rendered decisions as follows:

Klaus & Jeanne Stuecklen (parcel ID #0021-21-47)

Ms. Jensen moved to deny this request for abatement, finding that it does not fit any of the abatement case categories, pursuant to 24 VSA § 1535. Seconded by Mrs. Cook and approved by voice vote.

Raette Trombly (parcel ID #0005-02-25)

Ms. Ford moved to deny this request for abatement, finding that it does not fit any of the abatement case categories, pursuant to 24 VSA § 1535, and specifically that it does not present a strong enough case to qualify as a “manifest error” of someone other than the taxpayer, pursuant to 24 VSA § 1535 (a)(4). Seconded by Mr. Cook and approved by voice vote.

5. Adjournment

Mr. Bunnell moved to adjourn. Seconded by Ms. Jensen and approved by voice vote. Meeting adjourned at 7:45 p.m.

A true copy.

Attest: _____
Town Clerk