

**MEETING MINUTES
BOARD FOR THE ABATEMENT OF TAXES
TOWN OF BARNET, VT
MONDAY, DECEMBER 9, 2019**

Meeting convened at 6:00 p.m. at the Barnet Town Clerk's Office.

Board members present: Steven Adler, John Cook, Sarah Cook, Dylan Ford, Benjamin Gates, William Graves, Benjamin Heisholt, Mark Jefferson, Dennis McLam, Stanley Robinson, and Shellie Samuels.

Others present: Requestor Jacob Rivers and Collector of Delinquent Tax Lisa Bowden.

1. Preliminary items

- Treasurer Benjamin Heisholt signed a Treasurer oath. Other members of the Board of Abatement are not required to take oaths at this time because their oaths of office apply to abatement requests.
- Requestor Jacob Rivers and Collector of Delinquent Tax Lisa Bowden signed witness oaths.
- Chairman Graves gave introductory remarks, as summarized below:
 - Explained that the Board of Abatement consists of the Town Treasurer, Town Clerk, Selectboard, Justices of the Peace, and the Board of Listers, and indicated 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.

2. Tax Abatement Hearing – Rivers, Jacob & Leah (parcel ID #0021-21-36)

Letter of request

The Board read the letter requesting an abatement hearing, which is an email sent by Jacob Rivers to Town Clerk Benjamin Heisholt on October 8, 2019. A copy of this letter is attached to these minutes.

Requestor's Testimony

Mr. Rivers appeared and provided testimony, as summarized below.

- The "RFA" referred to in the letter of request is "Relief from Abuse;" this refers to family court filings by Mr. Rivers' estranged wife, Leah Rivers. The resultant hearings cost Mr. Rivers \$2,500 each (two hearings in the past two years) in attorney's fees. It was necessary to contest these filings because they might otherwise have resulted in the loss of custody of Mr. Rivers' son.

Discussion

Mr. Graves opened the floor for discussion, which was had as summarized below:

- Mr. McLam asked if Mr. Rivers is divorced from Leah Rivers.
 - Mr. Rivers indicated that his pending divorce from Leah Rivers is not final. It has been pending since May 2017; it is unclear when it will be final.
- Mr. Graves discussed the specific abatement cases allowed by statute (24 V.S.A. § 1535(a)), and asked Mr. Rivers which specific case his request falls under.
 - Mr. Rivers indicated that, due to the costs of family court hearings and other related expenses and the effect of these on his budget, his request best fits under 24 V.S.A. § 1535(a)(3) – "taxes of persons who are unable to pay their taxes, interest, and collection fees."

- Ms. Samuels noted that 24 V.S.A. §1535(a)(6) refers to an exemption amount available to certain veterans and their family members. She indicated that, in her practice as a tax accountant, she assists a number of clients in filing for this exemption, which, when applicable, results in a reduction of \$40,000 in the taxable value of the veteran's property.
- Mr. Gates asked if Mr. Rivers has arranged a payment plan with the Collector of Delinquent Taxes.
 - Mr. Rivers stated that he has not arranged a payment plan, citing inadequate budgetary resources and uncertainty about future income and expenses.
- Mr. Rivers confirmed that he made timely payments of his property taxes for the first four years of his ownership of Barnet property (2015 – 2018).
- Mr. Adler asked about the house purchased by Leah Rivers with Mr. Rivers' Veterans' Administration (VA) benefits, as referred to in Mr. Rivers' letter.
 - Mr. Rivers stated that Leah Rivers convinced him to sign with her to buy a house in a different Vermont town with his VA benefits, then three days later left him to live in that house.
- Mr. Rivers discussed his military service, indicating that he served from 2009 to 2014 in the United States Army infantry.
- Mr. Rivers stated that he usually files for a Veterans' Exemption, which in Barnet results in a \$40,000 reduction from the taxable value of his property, but in 2019 he encountered difficulty in doing so: his representative at the VA was unavailable or unresponsive to his contacts and his mail was, unbeknownst to him, forwarded to a different address for a period of time.
- Mr. Rivers indicated that his child custody was decreased from 65% to 15% as a result of the RFA family court hearings. This caused greater child support obligations for him, including arrearage payments. Each monthly payment amounts to one and a half weeks of Mr. Rivers' income. These payments are not garnished from his wages, but he has timely paid each of them.
- Mr. Rivers discussed his Homestead Declaration and Property Tax Adjustment tax forms, which were filed in prior years, but not in 2019. The Board reviewed a comparison between his 2019 property taxes without Veterans' Exemption and Property Tax Adjustment and his 2018 property taxes with both filings. The 2019 bill had a net tax due of \$2,643.11 (plus \$52.86 interest and \$211.45 penalty) whereas the 2018 bill had a net tax due of \$1,292.92, including a \$40,000 Veterans' Exemption and a Property Tax Adjustment of \$407.31.

Deliberation and decision

Mr. McLam moved to enter deliberative session. Seconded by Mr. Gates and approved by voice vote. Entered deliberative session at 6:40 p.m.

Exited deliberative session 6:57 p.m.

While in deliberative session the Board voted to abate 2019 property taxes in the amounts of \$1,385 in principal and \$52.86 in interest.

3. Adjournment

Mr. McLam moved to adjourn. Seconded by Mr. Robinson and approved by voice vote. Meeting adjourned at 6:57 p.m.

A true copy.

Attest: 
Town Clerk

Benjamin Heisholt

From: Jacob Rivers
Sent: Tuesday, October 08, 2019 6:42 PM
To: townclerk@barnetvt.org
Subject: 194 Little France Rd (Rivers,Jacob)

Hi Ben ,

This letter is a summery of why this years property tax season has become difficult to pay.

Since being back from the Military Iv been a tax payer starting 2015 and have made my payments in full. But since 2017 Iv been battling a relentless divorce with an Ex who has a strong goal of making me drowned in debt . I have battled countless unnecessary court visits all inconclusive and primarily to wrack up debt so I fold.

I have been fighting to keep my property here in Barnet and in wishes to finish a house I started. In the past 2.5 years I have not been able to afford to further the progression on the house or property . Along side of that my attorney has advised me that if I do increase the value of the house/property it will be more that in the end I have to split .

In the beginning of the separation I had my son Trever Monday- Friday and things were great. My ex soon realized that if she were to flip the schedule there would be an amount of child support she would receive . In her 3 filed attempts at RFA orders she managed to flip the schedule causing me to pay a 450\$ amount a month to her every month and a 2500\$ arrearage . All of which was conspired out of thin air and something I was unaware of .

Between the unexpected and new Childsupport obligation , continuing attorney fees , and mediation visits bills have been accumulating rapidly . All of which are not brought on by my wishes . The divorce in its self was not my decision and not something I wanted to happen.

The money in which I saved up through out the year to go towards taxes has been slowly used on fighting to keep my son and trying to keep a roof over our heads .

As you know the property I currently have has been a non stop battle and sometimes having to use a 4wheeler to get in and out of. Over the years it seams I have bit off a little more than I can chew . But having said that I am not ready to throw in the towel and give up what I worked so hard for.

I have tried finding ways in which to barrow money but have found my self stuck. Since the separation my ex has bought 2 houses , one in my name and payed via my VA benefits and the other I do not know. My debt to income is well over 90% now and she will not take my name off the loan. Iv done my very best staying true to the guidelines that have been laid out in the divorce but she has found a way to go against all of them with buying and selling before finalizing.

At this point I am truly stuck and have high hopes for being divorced with room to barrow money again, live my life raise my son and pay the bills in which need to be payed .

Thank you

Sent from my iPhone