

**MEETING MINUTES
BOARD FOR THE ABATEMENT OF TAXES
TOWN OF BARNET, VT
TUESDAY, JANUARY 26, 2021**

Meeting convened at 7:00 p.m. via GoToMeeting telephone/video conference. There was no physical meeting place for this meeting. This meeting was audio recorded via GoToMeeting.

Board members present: John Cook, Sarah Cook, Dylan Ford, Benjamin Gates, William Graves, Benjamin Heisholt, Mark Jefferson, Susan Jensen, Dennis McLam, and Shellie Samuels.

Others present: Requestor Gilmore Somers, Jr, Cora Somers, and Collector of Delinquent Tax Lisa Bowden.

1. Preliminary items

a. Election of officers

Town Clerk Benjamin Heisholt opened the meeting and explained that it is customary for the Board to elect a Chair and Vice Chair in its first meeting of the calendar year. Mr. Heisholt is the Clerk of the Board *ex officio* as Town Clerk.

- Mr. Gates moved to elect William Graves as Chair and Dennis McLam as Vice Chair.

b. Introduction

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 Hearings

a. Hamilton, Madeleine (parcel ID #0014-01-15)

Letter of request

The Board read the request for abatement, which consists of two letters, on a single sheet of paper, sent by Madeleine Hamilton to Collector of Delinquent Tax Lisa Bowden on October 27, 2020 and November 4, 2020. A copy of these letters is attached to these minutes.

Requestor's Testimony

Ms. Hamilton did not appear at this meeting. Her letters requesting abatement serve as her testimony.

Discussion

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

- Collector of Delinquent Tax Lisa Bowden testified. She indicated that:
 - Ms. Hamilton's payment was received late due to an unexpected delay in postal delivery.
 - Ms. Hamilton is 89 years old and receives her sustenance through social security payments and food stamps.
 - Based on the information available to Ms. Bowden, the \$49.53 in late penalties and interest owed by Ms. Hamilton constitutes an extreme financial hardship.

Deliberation and decision

- Mr. Gates moved to abate \$44.03 in principal, \$1.98 in interest, and \$3.52 in penalty, citing 24 V.S.A. §1535(a)(3), which allows the Board to abate "taxes of persons who are unable to pay their taxes, interest, and collections fees." Seconded by Mr. McLam. A roll call vote was taken. All ten Board members present voted in favor. The motion was approved.

b. Somers, Gilmore (parcel ID #0013-01-21)

Letter of request

The Board reviewed the request for abatement, which consists of a letter dated December 2, 2021, sent by Mr. Somers to Collector of Delinquent Taxes Lisa Bowden and several attachments, as listed following: 1) a letter dated October 25, 2018 from Mr. Somers to the Law Offices of Jay C. Abramson, 2) a letter dated October 30, 2018 from the Law Offices of Jay C. Abramson to Mr. Somers, 3) a letter (with enclosures) dated October 4, 2018 from the Law Offices of Jay C. Abramson to Mr. Somers and five other individuals, 4) a letter (with enclosure) dated October 30, 2017 from the Law Offices of Jay C. Abramson to Mr. Somers. A copy of Mr. Somers' letter (with redactions) is attached to these minutes.

Discussion

The Requestor was not present at the scheduled hearing time. Mr. Graves opened the floor for discussion, which was had as summarized below:

- Mr. Graves made comments:
 - Much of the contents of the correspondences submitted is of a familial nature and does not appear to be relevant to the abatement request. It would be preferred to avoid delving into the details of this correspondence.
- Collector of Delinquent Tax Lisa Bowden testified. She indicated that:
 - Mr. Somers has made substantial payments on the delinquent tax. All payments have been applied to principal, as Ms. Bowden believed this delinquency would be resolved by court action. At this time, however, it does not appear likely that court action will occur.
 - The estate is settled and \$600 was distributed to each heir.
 - Although Mr. Somers has made significant efforts to pay the tax, none of the other heirs have made any payments.
 - It is difficult for Mr. Somers to bring a suit to court to seek the relief to which he believes he is entitled because the cost of doing so exceeds the remaining tax burden.

Requestor's Testimony

Mr. Somers and his wife, Cora Somers, appeared remotely during the midst of the Board's discussion. Mr. Graves introduced the Board members present and explained abatement hearing process. Mr. Somers then provided testimony as summarized below:

- The estate of Mr. Somers' parents was depleted and left insolvent and unable to pay its property taxes after his parents' deaths.
- Mr. Somers would like his two siblings who remain owners of the property to pay their share of the taxes, but this seems unlikely to occur.
- Mr. Somers would be satisfied if the Board agreed to abate the remaining interest and penalties.

Cora Somers testified, as summarized below:

- The 2017 taxes were not the sole responsibility of Gilmore Somers, Jr. His father was still living and in ownership of the property until April 6, 2017.
- There are three current owners of the property, including Gilmore Somers Jr., and his two brothers, Jeffrey Somers and Lee Somers. Jeffrey and Lee have not paid any of the taxes due on this parcel.
- An account at Union Bank in the name of Virginia Somers in the amount of \$2,612.87 (as of August 2018) does exist. This account, however, is inaccessible because it the court has not ordered a distribution of these funds.

Deliberation and decision

- Mr. Gates moved to abate \$1,335.10 in interest and \$233.67 in penalty, citing 24 V.S.A. §1535(a)(1), which allows the Board to abate "taxes of persons who have died insolvent." Seconded by Mr. Jefferson. Discussion ensued. A roll call vote was taken. All ten Board members present voted in favor. The motion was approved.

3. Adjournment

Mr. Gates moved to adjourn. Seconded by Mr. Jefferson and approved by voice vote. Meeting adjourned at 8:10 p.m.

A true copy. Attest: _____ Town Clerk