

**MEETING MINUTES
BOARD FOR THE ABATEMENT OF TAXES
TOWN OF BARNET, VT
TUESDAY, MAY 11, 2021**

Meeting convened at 6:00 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: Rebecca Boardman, John Cook, Sarah Cook, Salvatore DeMaio, John Fairchild, Dylan Ford, Benjamin Gates, William Graves, Benjamin Heisholt, Mark Jefferson, Susan Jensen, Dennis Kauppila, and Maurice Roberts.

Others present: Requestor Phil Coconcea (Solar Communities, Inc. DBA SunCommon) and Collector of Delinquent Tax Lisa Bowden.

1. Preliminary items

a. 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. Alongi, Vito (parcel ID #0021-20-63)

Letter of request

The Board read the request for abatement, which consists of an email sent by Vito Alongi to Collector of Delinquent Tax Lisa Bowden on May 3, 2021. A copy of this email is attached to these minutes.

Requestor's Testimony

Mr. Alongi did not appear at this meeting. His email requesting abatement serves as his testimony.

Discussion

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

- The Board reviewed Status Reports of delinquent tax, interest, and penalty on the subject parcel for tax years 2008, 2018, 2019, and 2020.
- Collector of Delinquent Tax Lisa Bowden testified, as summarized below:
 - Ms. Bowden indicated that Mr. Alongi had reported to her regarding his health and family issues that have made payment of taxes difficult, as per his letter.
 - Ms. Bowden indicated that she believes that abatement of 2008 delinquent tax principal, interest, and penalty, and any other tax, interest and penalty the Board chooses to abate, would be justified because Mr. Alongi has been unable to pay his taxes.
- The Board discussed Act 102 of the Vermont Legislature and the powers this legislation gave Selectboards to ease property tax burdens. The Selectboard members present indicated that they had chosen not to invoke these powers, in part because the Board of Abatement has the authority abate taxes in cases of inability to pay.

Deliberation and decision

- Mr. Gates moved to abate 2008 interest in the amount of \$2,199.85 and penalty in the amount of \$115.85, 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. Roberts. Discussion ensued.
 - Mr. Gates withdrew his motion.
- Mr. Gates moved to abate 2008 interest in the amount of \$2,199.85 and penalty in the amount of \$115.85, and 2020 interest in the amount of \$253.15 and penalty in the amount of \$225.03, 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.” The motion was approved by voice vote.
- The Board noted that after the abatement of tax, interest will be allowed to accrue at 1.5% per month on any adjusted principal.

b. Solar Communities, Inc. DBA SunCommon (parcel ID #0022-01-41.3)

Letter of request

The Board reviewed the request for abatement, which consists of a letter dated February 11, 2021, sent by the Managing Director of Sun CSA 59, LLC to Collector of Delinquent Taxes Lisa Bowden, and two attachments, as listed following: 1) a Delinquent Tax Collector’s Notice as of October 19, 2020, with collection policy and 2) a copy of a check in payment of taxes dated October 15, 2020 and the envelope used to mail the check, postmarked October 16, 2020. A copy of the Managing Director’s letter and attachments is attached to these minutes.

Requestor’s Testimony

Mr. Phil Coconcea of Sun CSA 59/Kendall Sustainable Infrastructure appeared remotely to represent the taxpayer in this request. Mr. Graves introduced the Board members present and explained abatement hearing process. Mr. Coconcea then provided testimony as summarized below:

- Mr. Coconcea stated a clarification regarding the relationship between SunCommon and Sun CSA 59, LLC with regard to the ownership of the subject parcel, indicating that SunCommon is the supervisor of the solar project on the property for Sun CSA 59, LLC.
- Mr. Coconcea reiterated the primary argument of the letter of request, indicating that, as a result of the COVID-19, Sun CSA 59, LLC’s office protocol had changed and employees were only in the office one a week to receive and send mail. This caused a delay in payment of the tax bill, which was mailed as soon as possible and was received shortly after the due date.
- Mr. Coconcea reiterated the secondary argument of the letter of request, indicating that the tax bill was originally sent to Solar Communities, Inc. DBA SunCommon, the project administrator, and had to be forwarded to Sun CSA 59, LLC, resulting in additional delay.

Discussion

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

- The Board reviewed a Status Report of delinquent tax, interest, and penalty on the subject parcel for tax year 2020.

Deliberation and decision

- The Board discussed the qualifications for a request to be granted per 24 V.S.A. §1535(a)(4), which allows the Board to abate “taxes in which there is manifest error or a mistake of the listers.”
- Mr. Gates moved to deny this application for abatement. Seconded by Mr. Roberts. The motion was approved by voice vote.

c. McGrath, Dorothy (parcel ID #0008-01-25)

Letter of request

The Board read the request for abatement, which consists of a letter dated January 21, 2021 and received by the Clerk of the Board of Abatement January 25, 2021. A copy of this letter is attached to these minutes.

Requestor's Testimony

Ms. McGrath did not appear at this meeting. Her letter requesting abatement serves as her testimony.

Discussion

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

- Collector of Delinquent Tax Lisa Bowden testified as summarized below.
 - Ms. Bowden indicated that Ms. McGrath had reported to Ms. Bowden regarding financial hardship relating to employment and COVID-19, as per Ms. McGrath's letter.
 - Ms. Bowden believes that abatement of 2020 delinquent tax principal, interest, and penalty would be justified because Ms. McGrath has been unable to pay her taxes.
- Discussion was had regarding the new 2020 Grand List appraisal of the property by the Board of Listers. Lister John Cook indicated that the Listers were unable to view the inside of the dwelling and therefore did not get an accurate picture of the value.

Deliberation and decision

- Mr. Gates moved to abate 2020 taxes in the amounts of \$1,289.19 in principal, \$249.14 in interest, and \$276.89 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." The motion was approved by voice vote.
- The Board noted that after the abatement of tax, interest will be allowed to accrue at 1.5% per month on any adjusted principal.

3. Adjournment

Mr. Gates moved to adjourn. Seconded by Mr. Jefferson and approved by voice vote. Meeting adjourned at 7:19 p.m.

A true copy.

Attest: _____
Town Clerk