

**MEETING MINUTES
BOARD FOR THE ABATEMENT OF TAXES
TOWN OF BARNET, VT
WEDNESDAY, DECEMBER 29, 2021**

Meeting convened at 6:30 p.m. in-person at Barnet Fire & Rescue Station (151 Bimson Drive) and via GoToMeeting telephone/online conference. This meeting was recorded via GoToMeeting.

Board members participating in-person: John Cook, Sarah Cook, Benjamin Gates, William Graves, Benjamin Heisholt, Mark Jefferson, Maurice Roberts, and Shellie Samuels.

Board members participating remotely via GoToMeeting: Rebecca Boardman, Benjamin Heisholt, and Dennis Kauppila.

Others participating in-person: Collector of Delinquent Tax Lisa Bowden.

Others participating remotely via GoToMeeting: Requestor Christene Demers, Gregory Jackmauh (representing Barnet Hills Realty), and E. Tobias Balivet (representing Adam Montgomery Estate).

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.
- 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.
- Collector of Delinquent Tax Lisa Bowden signed a witness oath.

2. Tax Abatement Hearings

a. Demers, Joseph A & Christene M (parcel ID #0014-01-57)

Letter of request

The Board read the request for abatement, which consists of an email sent by Joseph and Christene Demers to the Town Clerk on 8 December 2021. A copy of this email is attached to these minutes.

Requestor's Testimony

Christene Demers appeared remotely; she took an oral witness oath before providing testimony. Her testimony is summarized below:

- Mr. and Ms. Demers are appreciative of the Board hearing their request and of the support they have received in the community.
- Ms. Demers has not been able to work in the past year due to illness.

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 it was reported to her that Ms. Demers underwent brain surgery during 2021 and that this medical procedure required a long recovery and accumulated over \$80,000 in medical bills.

- Ms. Bowden indicated that the parcel has accrued 2021 delinquencies in the amounts of \$4,002.85 principal, \$120.09 interest, and \$320.23 penalty, for a total of \$4,443.17.
- Ms. Demers stated that she is requesting abatement because of the Demers' inability to pay their taxes. She indicated that this is directly related to her health condition and her surgery, which caused Mr. Demers, who is self-employed, to be unable to work, causing a shortfall in income.
- Ms. Demers stated that she does not request a specific amount abated; Ms. and Mr. Demers would be appreciative of any abatement that can be provided.
- Ms. Demers stated that her prognosis is hopeful but not known exactly at this time. She hopes that a scheduled January appointment with her neurosurgeon will reveal a more certain forecast.

b. Wright, Adam Montgomery Estate (parcel ID #0022-01-19)

Letter of request

The Board reviewed the request for abatement, which consists of a letter dated 6 November 2021, sent by Barr Lewis, mother of the deceased Adam Montgomery Wright, and received by the Town Clerk 16 November 2021. A copy of the letter is attached to these minutes.

Requestor's Testimony

Ms. Lewis did not appear at the hearing. Ms. Lewis's attorney, E. Tobias Balivet, appeared remotely; he took an oral witness oath before providing testimony. His testimony is summarized below:

- Mr. Balivet indicated that it is his understanding that, during his lifetime, Mr. Wright was diagnosed schizophrenic. This condition is complex and manifests itself in various ways. Mr. Wright's choices seem to have been not always realistic. He had a vehicle, which he crashed, then did not pay the towing costs; the vehicle was therefore sold for parts. He also had a pick-up truck, which is still at his property, but has had significant damage and has had its catalytic converter stolen. A contractor doing work on the house has reported that it is unfit for habitation. The water and electricity to the house has been shut off. The estate will attempt to sell the house; it appears that the parcel will be the only asset in the estate and will be netted against the outstanding obligations.
- Mr. Wright's mother, Barr Lewis, is the sole heir and there is no will. Ms. Barr sole aim is to satisfy obligations and close the estate.
- One hardship issue is that the estate was not up and running in time for timely payment of property taxes, so the interest and penalty accrued.

Discussion

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

- Mr. Graves and Mr. Gates indicated that they had heard that the property is currently under contract to be sold.
 - Mr. Balivet indicated that the estate does not have a license to sell at this time; he therefore does not believe a contract to be in place and has not received information to that effect. He indicated that he believes the broker has received contact from an interested buyer.
 - Further discussion was had regarding the rumored sale of the property, the uncertainty of this information and the unknown projected purchase price.
- Mr. Roberts asked if Ms. Lewis is personally responsible for the unpaid taxes.
 - Mr. Balivet indicated that Ms. Lewis does not have any legal personal responsibility; her only responsibility is as appointed administrator of the estate, and this responsibility would be limited to the assets of the estate.
 - Mr. Balivet indicated that if, after the sale of the property, there are more obligations than assets, the estate would ask the court for an order that would assign priority debts and stipulate how the assets are to be distributed.

- Mr. Heisholt asked if Mr. Balivet had an estimate of the net difference between the projected sales price of the property and the total of known debts.
 - Mr. Balivet indicated that the sales price of the property is unknown; in terms of obligations, there are five of six different known delinquent claims, but the notice to creditors is published for a four-month period, so the total of debts is unknown at this time.
- Mr. Heisholt indicated that the 2021 grand list value of the parcel is \$80,100.
- The Board reviewed a Status Report of delinquent tax, interest, and penalty on the subject parcel for tax year 2021.

c. Barnet Hills Realty (parcel ID #0009-02-33)

Letter of request

The Board read the request for abatement, which consists of an email dated October 18, 2021. A copy of this email is attached to these minutes.

Requestor's Testimony

Gregory Jackmauh represented the requestor and appeared remotely; he took an oral witness oath before providing testimony. His testimony is summarized below:

- Mr. Jackmauh noted, and the Board acknowledged, his December 6, 2021 delivery to the Board Clerk of nine (9) exhibits and his December 20, 2021 delivery to the Board Clerk of a “brief outline of points bearing on abatement request for 2020 real estate tax bill. The titles of the nine exhibits (*additional description added in italics*) submitted December 6, 2021 are listed below:
 - 1. Barnet “Official Notice” (3 pages) - *2020 change of appraisal notice*
 - 2. Three previous tax bills 2019/2020/2021 (3 pages)
 - 3. “Notice to Taxpayer...” (1 page) – *2020 notice to taxpayer of use value allocation*
 - 4. Previous “Notice to Taxpayer...” 2019/2017/2016 (three pages) – *2019, 2017, 2016 notice to taxpayer of use value allocation*
 - 5. 2020 Tax Bill (1 page)
 - 6. Grievance Appeal & Result Grievance Appeal (2 pages) – *2021*
 - 7. Board of Civil Authority “Official Notice” (2 pages) – *2021*
 - 8. Chronological Summary of House Site Values (1 page)
 - 9. Owners Abatement Proposal (1 page)
- Mr. Jackmauh reviewed each of the nine exhibits referenced above, in light of his complaint that Barnet Hills Realty was deprived of its right to grieve values in 2020.
- Mr. Jackmauh reviewed the history of the past several years of assessed value and current use value for the parcel, including his of appeals of values, via Listers grievance process and Board of Civil Authority tax appeal. The content of this oral testimony is summarized in Mr. Jackmauh’s written “brief outline of points bearing on abatement request for 2020 real estate tax bill” submitted December 6, 2021; Mr. Jackmauh’s written “brief outline...” is quoted below:

“Through communications with the Town Clerk and then further communications by both of us with Ms. Barbara Schlesinger, Property Valuation and Review Division, Vermont Department of Taxes, we came to the agreement that an Abatement Hearing was the best avenue to try to resolve Barnet Hills Realty’s issues regarding their 2020 real estate tax assessment.

Simply put, the Abatement process is available to address errors that have come to light that had not been addressed by other previously available procedures.

We believe errors were made by the Town of Barnet in their roll-out of their reappraisal and subsequent tax assessment of 61 Braeburn Lane, owned by Barnet Hills Realty, LLC (BHR).

Those errors resulted in BHR paying a tax bill in October 2020 on a “total taxable value” that BHR had never seen before September 2020 when the tax bill was issued.

The consequence of this was that BHR did not have the opportunity to “grieve” the new values that were the result of the town-wide reappraisal.

BHR was ultimately able to officially “grieve” the reappraisal values for 61 Braeburn Lane but BHR was only allowed to “grieve” the values as they pertained to its 2021 tax bill. This official “grieving” ended with a decision from the Board of Civil Authority (BCA). The BCA found merit in some of BHR’s grievance. So, it is fair to assume that if BHR had been able to know the new “reappraisal” values for 2020 in a timely way then its “grievance” of those values would have been similarly successful. (And its 2021 “grievance” would have been unnecessary.)

Exhibits #1-9 walk through the real estate values that were being communicated by the Town of Barnet and the manner in which they were communicated during 2020 and 2021.

Again, simply put, the terms “Housesite Value” and “Homestead Value” are terms used in the town-wide tax reappraisal report (Exhibit #1) but are NOT terms utilized on the BHR tax bills in any years prior (Exhibit #2) or for their 2020 tax bill (Exhibit #5). Ultimately three different “Housesite Values” were specified by the town on more than three different dates (Exhibit #8).

It is the duty of the Town of Barnet to present “new” values used to create real estate tax bills clearly and consistently and also to provide clear and reasonable opportunity for the property owner to “grieve” those new values. BHR believes that errors were made by the Town of Barnet such that BHR was deprived of its right to “grieve” the 2020 values used in the 2020 tax bill.

BHR would like the Town of Barnet to correct this situation by using the 2019 “total taxable value” to recalculate BHR’s 2020 tax bill (Exhibit #9).”

Discussion

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

- Mr. Graves asked what amount of abatement Mr. Jackmauh is seeking.
 - Mr. Jackmauh indicated that he requests that the Board abate any 2020 tax accruing to value of the property in excess of the 2019 “total taxable value,” listed in exhibit #9 as \$200,300.
- Lister Sarah Cook stated that she believed Mr. Jackmauh was given bad advice in the suggestion that abatement is the proper venue for his complaint. Rather, Mr. Jackmauh should have lodged a grievance in 2020, when seven certified appraisers available to explain and defend the 2020 reappraised values.
- Discussion was had regarding a second, undeveloped lot that was created when the parcel was enrolled in the Vermont Land Trust.
 - Mr. Jackmauh indicated that there was a three-acre exclusion for a buildable lot that was created when the property entered the Vermont Land Trust, but that lot is undeveloped forest land and is enrolled in Current Use.

3. Deliberation and decisions

- Mr. Gates moved to enter deliberative session. Seconded by Mr. Jefferson and approved by voice vote. Entered deliberative session at 7:50 p.m.
- Mr. Gates moved to exit deliberative session. Seconded by Mr. Jefferson and approved by voice vote. Exited deliberative session at 8:29 p.m.

4. Adjournment

- Mr. Gates moved to adjourn. Seconded by Mr. Jefferson and approved by voice vote. Meeting adjourned at 8:29 p.m.

A true copy.

Attest: _____
Town Clerk