

**MEETING MINUTES
BOARD FOR THE ABATEMENT OF TAXES
TOWN OF BARNET, VT
MONDAY, MARCH 14, 2022**

Meeting convened at 6:15 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, Dylan Ford, Benjamin Gates, William Graves, Mark Jefferson, and Maurice Roberts.

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

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

Others participating remotely via GoToMeeting: None.

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, Lister John Cook, Lister Sarah Cook, and taxpayer James Kendall signed witness oaths.

2. Tax Abatement Hearings

a. Kendall, James (parcel IDs #0025-01-23, #0025-01-24, and #0025-01-26)

Letter of request

The Board read two requests for abatement. These two requests are described as follows: 1) A letter from Lister John Fairchild received by the Town Clerk on 4 March 2022. 2) An email from Collector of Delinquent Tax Lisa Bowden received by the Town Clerk 4 March 2022. Copies of these two requests are attached to these minutes.

Requestor's Testimony

Collector of Delinquent Tax testified on behalf of taxpayer James Kendall in support of her letter requesting abatement. She re-iterated and elucidated the main points of her letter; these form a narrative of the misapplication of a correction in the 2021 Grand List, as summarized below:

- In the spring of 2021, it came to Ms. Bowden's attention that the three subject parcels were represented on the Town's tax maps, but were listed as inactive in the Grand List – and were therefore not taxed.
- Believing the inactive status of the three parcels to be in error, Ms. Bowden then brought this information to the Board of Listers and asked that the inactive parcels be made active and taxable.
- The Listers then added the three parcels to the 2021 Grand List as active parcels (#0025-01-23 valued at \$13,300, #0025-01-24 valued at \$53,000, and #0025-01-26 valued at \$111,000).

- The three parcels were each issued a 2021 property bill.
- Mr. Kendall did not pay the assessed tax for these three bills, did not complain to the Town or Ms. Bowden, and did not object to the Town’s Proof of Claim filed with the Bankruptcy Court regarding the bills for these three parcels.
- Mr. Kendall met with the Listers in February to apprise them that the three subject parcels had been combined with Parcel #0025-01-25 for tax purposes in 2020, that this explains why they had been inactive, and that the 2021 re-activation of these parcels had resulted in double-taxation for these parcels.
- The Listers have confirmed that the three subject parcels were, in fact, included in the 2021 Grand List as part of a combined parcel listed under parcel #0025-01-25, known as 8 Cannon Lane and that they should not have been reintroduced into the Grand List for 2021.

The Board reviewed delinquent tax bills for each of the three parcels, as submitted by Ms. Bowden, which indicate the principal, interest and penalty due for 2021 property taxes.

The Listers present, John Cook and Sarah Cook, and the taxpayer, James Kendall, confirmed the accuracy of the facts testified by Ms. Bowden.

Discussion

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

- Collector of Delinquent Tax Lisa Bowden confirmed that the taxes represented by the delinquent tax bills are uncollectable because the taxes were error-based and illegitimate.

3. Deliberation and decisions

- Mr. Gates moved to abate a total of \$4,467.49 in 2021 property taxes (\$3,918.87 principal, \$235.10 interest, \$313.52 penalty as detailed in the table below), citing 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.” Seconded by Ms. Ford and approved by voice vote.

<u>Parcel #</u>	<u>Principal</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total</u>
0023-01-23	\$293.97	\$17.64	\$23.52	\$335.13
0025-01-24	\$1,171.46	\$70.27	\$93.72	\$1,335.45
0025-01-26	\$2,453.44	\$147.19	\$196.28	\$2,796.91
Total	\$3,918.87	\$235.10	\$313.52	\$4,467.49

4. Adjournment

- Mr. Gates moved to adjourn. Seconded by Mr. Jefferson and approved by voice vote. Meeting adjourned at 6:40 p.m.

A true copy.

Attest: _____
Town Clerk