

**BOARD OF CIVIL AUTHORITY AGENDA
ABATEMENT MEETING**

April 24, 2014

1. Call to Order 6:30 p.m.
2. This meeting is being audio taped. Be sure to speak distinctly and state your name for the record.
3. Role Call and oath:
"I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue relating to the abatement of taxes and other levies submitted for my decision." Please see Appendix for recorded Board of Abatement member oaths.

Each person presenting evidence will be asked to take an oath:
"Do you solemnly swear or affirm that the evidence/testimony you shall give relative to this cause now under consideration shall be the whole truth and nothing but the truth so help you God (or under the pains and penalties of perjury)."
4. Review the requests.
5. Other Business:
 - ✓ The next BCA meeting will be for a checklist update on Wednesday, May 7, 2014.
 - ✓ Check your calendar to see if you are available to work at the polls on Tuesday, May 13, 2014.
6. Adjourn

**BOARD OF ABATEMENT MEETING MINUTES
April 24, 2014**

The duly warned Board of Abatement Meeting was held on April 24, 2014, Barre Town Municipal Building, Selectboard meeting room, in Lower Websterville at 6:30 p.m.

The following members were present: Chair Virginia Poplawski, Town Clerk-Treasurer Donna J. Kelty, Jeff Blow, Gordon Booth, Pearl Bugbee, William Bugbee, JP Isabelle, Caroline Pellon, Jay Perkins, Tom White, R. Lee Walther, Sheila Walther, and Assessor Joseph Levesque.

Those absent included: Louise Coates, Tracy Delude, Greg Donahue, Marion Fish, Irene Haskell, J. Guy Isabelle, Christopher Violette, and Robert LaClair.

Others present included: Jeremy Dunster, Kevin Hebert, Tonia Emmons and John Lawrence

CALL TO ORDER

Chair Poplawski called the April 24, 2014 Board of Abatement meeting to order at 6:30 p.m.

OATH TO VOTING MEMBERS

The following oath was taken by the members:

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue relating to the abatement of taxes and other levies submitted for my decision.

BOARD OF ABATEMENT MEETING OF APRIL 24, 2014 continued:

ABATEMENT ITEMS

1. Jeremy Dunster

33 Cogswell Street

Tax Map 014 Lot 070.00

Request: Delinquent sewer = negotiable

Background: This item is scheduled for Tax Sale on May 2, 2014. Town Attorney Monte informed the property owner they had the right to request abatement and requested the Board meet prior to tax sale to make the financial accounting "clean."

Mr. Dunster was provided the abatement request form which was returned with various financial supporting documents. Due to a divorce, illness, the ex-wife abandoning the property in December 2013, and his not taking possession until the end of March 2014, he has not had an opportunity correct his financial situation. The request did not include a dollar amount.

Mr. Dunster was present and was administered the oath. For the record it was noted that Mr. Dunster documentation included his letter, a very detailed income/expense statement, a copy of his pay stub, and the original letter regarding a medical debt. The Treasurer also provided a copy of the itemized tax sale documents.

Mr. Dunster stated the following: his household included 7 people (himself, fiancé, their child, his 2 other children and her 2 other children). He stated he was not living at property for the period August 2009 through late March 2014. Confirmation was made that both Mr. Dunster and his ex-wife Jennifer Hunt are still listed as owners on the deed to the property. There is no other household income. Items discussed included his conversation with the mortgage company (even though the house is in foreclosure) to try to keep the house, the Bank needed to know that Mr. Dunster was trying to redeem the property, and his child support payment information.

On a motion by Gordon Booth, seconded by R. Lee Walther, the Board of Abatement voted unanimously to postpone making a decision until later in the meeting when they will go into deliberative session.

2. Tonia M. Emmons

9 Ferris Street

Tax Map 028 Lot 033-00

Request: Delinquent Water & Sewer = \$8,454.09

Background: This item is scheduled for Tax Sale on May 2, 2014. Town Attorney Monte informed the property owner they had the right to request abatement and requested the Board meet prior to tax sale to make the financial accounting "clean."

Ms. Emmons was provided the abatement request form which was returned with financial documents. Her letter stated she was unable to refinance her mortgages and cannot pay. A pay stub and brief income/expense statement was presented. Her plan is to use her tax return income to pay future installments.

She was present and administered an oath. During discussion Ms. Emmons stated she was the sole wage earner with 2 children; was not really aware/educated on what the Bank does/does not pay; a payment plan was put in place but she could not follow through, and verified she works for the State of Vermont in a position that requires attention to detail; and that she did receive delinquent bills from the Town, but could not pay them.

BOARD OF ABATEMENT MEETING OF APRIL 24, 2014 continued:

On a motion by JP Isabelle, seconded by Sheila Walther, the Board of Abatement voted unanimously to postpone making a decision until later in the meeting when they will go into deliberative session.

3. John & Vivian Lawrence

98 Cassie Street

Tax Map 037 Lot 041-00

Request: Delinquent Sewer - anything over \$1,945.44 (principal)

Background: This item is scheduled for Tax Sale on May 2, 2014. Town Attorney Monte informed the property owner they had the right to request abatement and requested the Board meet prior to tax sale to make the financial accounting "clean."

Mr. Lawrence provided a letter stating his mortgage company required that taxes and sewer be escrowed. He was under the impression this was happening and stated he never received a delinquent bill from the Town. His first notification of delinquencies was when he received notice of the tax sale earlier this month.

The Treasurer stated the delinquent sewer charges were turned over to the Town Attorney on June 25, 2007. Once placed with the Town Attorney the Town ceases mailing delinquent bills as they do not include the attorney collection fees. As is policy for Barre Town when an installment is late, the Treasurer sends the courtesy late letter. No letters have been returned.

Caroline Pellon recused herself due to a personal conflict and left the room.

Mr. Lawrence was present and administered the oath. The Board received copies of the abatement request letter and the tax sale documentation prepared by Attorney Monte.

During discussion Mr. Lawrence stated he did remember receiving the annual sewer bills thought the mortgage company was paying the bill. The Town Treasurer explained the Town's delinquent process (Treasurer's late letter to Delinquent Tax Collector/monthly billing to Town Attorney). Mr. Lawrence stated he had not received any correspondence from the Town Attorney since the delinquencies began until 2 weeks ago (tax sale notice).

On a motion by R Lee Walther, seconded by William Bugbee, the Board of Abatement voted unanimously to postpone making a decision until later in the meeting when they will go into deliberative session.

3A Kevin Hebert

27 Rudd Farm Drive

Tax Map 039 Lot 002-00

Request: Unknown (delinquent sewer)

Mr. Hebert attended the hearing but never submitted any paperwork to the Treasurer. The property owner was up for Tax Sale. However, he did obtain a loan to pay what was due. His request is to recoup some of the funding.

Jeff Blow recused himself and left the room due to a personal conflict of interest.

On a motion by JP Isabelle, seconded by Jay Perkins, the Board of Abatement voted unanimously to allow Mr. Hebert to speak to the Board with the understanding that he must submit his paperwork for the June 25th meeting at which time a decision will be made for his request.

Mr. Hebert was administered the oath. He stated he was not receiving a delinquent sewer bill. The property receives water from Barre City and on their bill it states in the

BOARD OF ABATEMENT MEETING OF APRIL 24, 2014 continued:

heading that it is for property and sewer. The assumption was that the sewer was being paid to the City of Barre. He feels since he did not receive a bill the penalties are unfair and unjust. He has no issue with paying what he owes (principal amount).

4. Lawrence & Linda Dickson

9 Mitchell Nursery Road

Tax Map 012 Lot 039-00

Request: \$83.42 (the equivalent of delinquent penalties on the February 2014 installment - they have been paid)

Background: The note from the Dickson's stated they did not receive a late letter and that since the United States Post Office was closed the Town should have automatically extended the due date to the next day. They have lived in Barre Town for 36 years and feel this is unjust.

The Treasurer noted the due date on the property tax bill specifically states February 17, 2014, the date set by the Barre Town voters. There were numerous advertisements (website, newspaper, radio ads, newsletters, weekly Selectboard meetings, their property tax bill and insert) informing residents the Town would be open on February 17th to collect taxes. A copy of a postmarked letter (dated February 17, 2014 from Orlando, Florida) was also provided as evidence that USPS letters were postmarked.

On a motion by JP Isabelle, seconded by Jeff Blow, the Board of Abatement voted unanimously to deny the request stating the property owner received the bill which included the due date on the stub well in advance, the Town has done due diligence in reminding residents when taxes/sewer charges are due, the due dates are set by the voters of the Town and the Treasurer does not have the authority to change those dates, the property owner has an exemplary payment history and thanks the property owner for paying the penalty in advance, and the Town Charter, Section 34, Board of Abate, (d)(6) stated the Board may abate the tax in whole or in part....If wholly abated, all accrued penalties, interest, and other delinquent charges shall also be abated in full...If partly abated, such penalties, interest and charges shall abate pro-rata.

5. Laura Moore

615 Higuera Road

Tax Map 009 Lot 095-01

Request: \$98.42 (the equivalent of delinquent penalties on the February 2014 installment). They have been paid.

Background: Ms. Moore sent her regrets that she could not attend but is out of state. Her letter stated the penalties were unjust as February 17th was a Federal holiday and there was no mail service. She is aware of the postmark. The penalty is unjust because those who use the ACH program had their money withdrawn from their account on the 18th not the 17th. Ms. Moore stated she did not receive her courtesy late letter. Had she received the letter the fee would have been paid at 5% not at 14% (5% late, 8% collectors and 1% interest).

The Treasurer provided the Board with a copy of the page from the late letter listing which included Ms. Moore's and a copy of a USPS payment received with a February 17th postmark.

Kelty recused herself due to a personal conflict of interest.

On a motion by JP Isabelle, seconded by Jeff Blow, the Board of Abatement voted unanimously to deny the request stating the property owner received the bill which included the due date on the stub well in advance, the Town has done due diligence in reminding residents when taxes/sewer charges are due, the due dates are set by the

BOARD OF ABATEMENT MEETING OF APRIL 24, 2014 continued:

voters of the Town and the Treasurer does not have the authority to change those dates, the property owner has an exemplary payment history and thanks the property owner for paying the penalty in advance, and the Town Charter, Section 34, Board of Abate, (d)(6) stated the Board may abate the tax in whole or in part....If wholly abated, all accrued penalties, interest, and other delinquent charges shall also be abated in full...If partly abated, such penalties, interest and charges shall abate pro-rata.

6. Dean & Louisa Patterson

183 Lower Usle Road

Tax Map 005 Lot 104-00

Request: \$64.99 (the equivalent of delinquent penalties on the February 2014 installment). The penalty has been paid.

Background: The property owner sent a note stating the Post Office was closed and the payment was in the box but did not get processed because they were closed.

The Treasurer provided the Board with a copy of a USPS payment received with a February 17th postmark.

On a motion by JP Isabelle, seconded by Jeff Blow, the Board of Abatement voted unanimously to deny the request stating the property owner received the bill which included the due date on the stub well in advance, the Town has done due diligence in reminding residents when taxes/sewer charges are due, the due dates are set by the voters of the Town and the Treasurer does not have the authority to change those dates, the property owner has an exemplary payment history and thanks the property owner for paying the penalty in advance, and the Town Charter, Section 34, Board of Abate, (d)(6) stated the Board may abate the tax in whole or in part....If wholly abated, all accrued penalties, interest, and other delinquent charges shall also be abated in full...If partly abated, such penalties, interest and charges shall abate pro-rata.

7. Clint Relation

33 Daniels Drive

Tax map 039 Lot 003-11

Request: \$23.25 (the equivalent of penalties on the February 2014 sewer charge)

Background: Mr. Relation's letter stated he never received his property or sewer bills. This was not the first time a bill was delinquent because he did not receive a bill. He paid the principal amount of \$155.00.

The Treasurer provided the Board with a copy of the 2014 Sewer Commitment List - in particular the page showing the name of Clint Relation and the mailing address the property tax and sewer bill were mailed to. Also provided was a copy of the mailing envelope which clearly states above the window that the tax and sewer bill are enclosed. No mail was returned. A copy of the page from the courtesy late letter list showing Mr. Relation's bill was mailed on March 7, 2014 which he states he did not receive. Further research did show that the August 2013 sewer installment was paid delinquent. However there was a note attached to that invoice that stated a duplicate sewer bill was mailed on September 24, 2013 to the property owner.

On a motion by Robert LaClair, seconded by Gordon Booth, the Board of Abatement voted unanimously to deny the request stating the property owner received the bill which included the due date on the stub well in advance, the Town has done due diligence in reminding residents when taxes/sewer charges are due, the due dates are set by the voters of the Town and the Treasurer does not have the authority to change those dates, the property owner has an exemplary payment history and thanks the property owner for paying the penalty in advance, and the Town Charter, Section 34, Board of Abate, (d)(6)

BOARD OF ABATEMENT MEETING OF APRIL 24, 2014 continued:

stated the Board may abate the tax in whole or in part....If wholly abated, all accrued penalties, interest, and other delinquent charges shall also be abated in full...If partly abated, such penalties, interest and charges shall abate pro-rata.

8. Neil & Tammy Carbo

Ambulance Trip #13-14078

Date of Service - October 2, 2013

Request: \$1,803.60

Background: The patient (Neil) had requested abatement in January but was denied as he did not provide current financial information. A new request has been made for 2014 which included an updated simple income/expense statement.

On a motion by Jeff Blow, seconded by Joe Levesque, the Board of Abatement voted unanimously to deny the request of Neil & Tammy Carbo, Ambulance Trip #13-14078, in the amount of \$1,803.60 citing there was no supporting documentation to validate the monthly income or that you were awarded grants from various medical institutions, and that the Board was very happy to see you have health insurance.

9. Gary McQuesten agent for Kyaira LaRochelle

Ambulance trip on June 15, 2012 as a result of an auto accident

Request: \$583.00

Background: The agent for Ms. LaRochelle stated the auto accident settlement will not provide enough money to cover medical expenses for the patient. The patient had Medicaid insurance at the time of the accident but will not pay. The individual has special needs.

A motion was made by R. Lee Walther, seconded by Sheila Walther to deny the request of Kyaira LaRochelle for abatement of an ambulance trip on June 15, 2012. The motion failed with Booth, LaClair, Sheila Walther, and Blow voting yes.

On a motion by JP Isabelle, seconded by Caroline Pellon, the Board of Abatement voted unanimously to abate the ambulance bill of Kyaira LaRochelle, date of service, June 15, 2012 in the amount of \$291.50 citing the collection would work an injustice.

10. Town of Barre - Option One Mortgage Corp.

15 Cherrywood Drive

Request: \$35.00 plus penalties

Background: The Town shut off the water at 15 Cherrywood Drive on June 20, 2007. The Mortgage Company was told there would be a charge and was billed, but never paid. In 2008 the bill went delinquent. However, in September 2007 Option One sold to GRP Loan Service. GRP Loan Service did not sell the property until January 2009. The bill was overlooked by the researcher(s) doing the sale. Option One has been receiving the bill and it has been returned and marked as undeliverable. Given the small dollar amount and the age, the Treasurer is recommending abatement stating the collection would be unjust to expect the current owners to pay.

On a motion by Gordon Booth, seconded by JP Isabelle, the Board of Abatement voted unanimously to abate the delinquent Tax Bill of Option One Mortgage for the June 20, 2007 water shutoff fee at 15 Cherrywood Drive in the amount of \$35.00 (plus penalties).

**BOARD OF ABATEMENT MEETING OF APRIL 24, 2014 continued:
DELIBERATIVE SESSION (1)**

On a motion by JP Isabelle, seconded by Pearl Bugbee, the Board of Abatement voted unanimously to go into deliberative session at 7:52 p.m. Remaining guests were asked to wait outside the meeting room.

On a motion by JP Isabelle, seconded by Caroline Pellon, the Board of Abatement voted unanimously to come out of deliberative session at 8:07 p.m.

Request 1: Jeremy Dunster:

Mr. Dunster was allowed back into the meeting room. On a motion by Jay Perkins, seconded by William Bugbee, the Board of Abatement voted unanimously to abate the delinquent sewer bill of Jeremy Dunster, 33 Cogswell Street, Tax Map 014 Lot 070 in the amount of \$3,463.41 with the understanding that Attorney Monte is to be paid by the Town for the fees associated with the collection attempt and tax sale.

Mr. Dunster, with great emotion, thanked the Board for their action.

DELIBERATIVE SESSION (2)

On a motion by JP Isabelle, seconded by Caroline Pellon, the Board of Abatement voted unanimously to go into deliberative session at 8:10 p.m. to discuss Lawrence and Emmons requests.

On a motion by Jay Perkins, seconded by William Bugbee, the Board of Abatement voted unanimously to come out of deliberative session at 8:30 p.m.

Request 3 - Lawrence: *On a motion by Jay Perkins, seconded by JP Isabelle, the Board of Abatement voted unanimously to abate \$786.95 of the John & Vivian Lawrence, 98 Cassie Street, Tax Map 037 Lot 041-00 sewer charges with the condition that the remaining balance of \$3,084.20 be paid to the Town Treasurer by the close of business on May 1, 2014 with the understanding that Attorney Monte is to be paid by the Town for the fees associated with the collection and tax sale. Pellon abstained from the vote.*

Request 2 - Emmons: *On a motion by Jay Perkins, seconded by Pearl Bugbee, the Board of Abatement voted to deny the request of Tonia Emmons, 9 Ferris Street, Tax Map 028 Lot 033-00, citing the income/expense statement and pay stub were reviewed along with your answers during the interview, and there has been very little "good faith" effort on her part over the years to set up a payment plan. The motion passed with JP Isabelle, Jay Perkins, and Donna Kelty voting no.*

OTHER BUSINESS

The BCA was informed there was an error on the postcard of meeting dates. The next meeting (a checklist update) is scheduled for Wednesday, May 7, 2014 just prior to the Open Meeting.

Members were asked to check their calendars for availability to work at the polling place on Tuesday May 13th.

The BOA would also like an "SOP" or written outline of the delinquent process for tax collection. Concerns were raised due to some parties requesting abatement had stated they were not aware there delinquencies had been turned over to the Town Attorney for collection prior to receiving a tax sale notice.

**BOARD OF ABATEMENT MEETING OF APRIL 24, 2014 continued:
DISCUSSION ON DRAFT ABATEMENT MEETING POLICY**

JP Isabelle and Lee Walther agreed to draft a Board of Abatement Hearing and Code of Conduct Policy for review at the June 25th checklist update meeting. One item in particular was to include a deadline for submission of requests. This will allow the staff ample time to research and for Board members to review documents prior to a meeting.

ADJOURN

On a motion by Jeff Blow, seconded by Jay Perkins, the Board of Abatement voted unanimously to adjourn at 8:40 p.m.

Submitted by Clerk of the Board
Donna J. Kelty

See next page for the Oath Appendix

BOARD OF ABATEMENT MEETING OF APRIL 24, 2014 continued:

**TOWN OF BARRE - ABATEMENT MEETING
OATH OF BOARD MEMBERS**

April 24, 2014

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X R. Lee Walker

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Heida M. Walker

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Donna Kelly

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Gordon J. Beath

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Frank O'Neil

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X William Bugbee

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Pearl Bugbee

BOARD OF ABATEMENT MEETING OF APRIL 24, 2014 continued:

BCA ABATEMENT MEETING FOR April 24, 2014 continued:

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Jay C. Bliss*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Joseph LeBoeuf*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Caroline Kellon*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Paul Isabelle*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Vernon L. Glauert*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X *Jeff Pugh*

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X _____