

BOARD OF CIVIL AUTHORITY AGENDA ABATEMENT MEETING

June 25, 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. Amendments to the Agenda (if needed)
4. Role Call and BCA 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."
5. Review the requests received as of June 18, 2014:
 - A. City of Barre - Property tax penalties
 - B. Rita Anne Valliere - Property tax
 - C. Nancy Davenport - Water
 - D. Lawrence & Linda Dickson - Property tax penalties
 - E. William Carlotti - Ambulance
 - F. Sewell Frost - Ambulance
 - G. Margaret Allen - Ambulance
 - H. Bryan Miller - Ambulance
 - I. Richard Miller - Ambulance
 - J. Lorraine Rowe - Ambulance
6. Discuss the Draft Board of Abatement Policy.
 - ✓ Draft Policy Revision 2
 - ✓ Includes Town Attorney Opinion dated June 2014
 - ✓ Attorney correspondence regarding attest versus affirm
 - ✓ Statement from Lee Walther
7. Other Business:
 - ✓ Set the BCA meeting schedule for the upcoming year.
 - ✓ BCA Tax Grievance Hearing Update
8. Adjourn

BOARD OF ABATEMENT MEETING MINUTES

June 25, 2014

The duly warned Board of Abatement Meeting was held on June 25, 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 Kelty, Assessor Joseph Levesque, Jeff Blow, Gordon Booth, Pearl Bugbee, William Bugbee, Tracy Delude, Roland Tessier, Marion Fish, Irene Haskell, J. Guy Isabelle, JP Isabelle, Robert LaClair, Caroline Pellon, W. John "Jack" Mitchell, Tom White, R. Lee Walther, and Sheila Walther.

Those absent included: Louise Coates and Christopher Violette.

Others present included: Barre City Clerk Carol Dawes, Rita Anne Valliere, Fred Ford, Paul Malone, Times Argus Reporter Dave Delcore, Jaime DeForge, and Deborah DeForge.

BOARD OF ABATEMENT MEETING OF JUNE 25, 2014 continued:
CALL TO ORDER

Chair Poplawski called the June 25, 2014 Board of Abatement meeting to order at 6:30 p.m.

CHANGES TO THE AGENDA

On a motion by JP Isabelle, seconded by William Bugbee, the Board of Abatement voted unanimously to accept the changes to the meeting agenda which include:

- 1. Item 5, Review the Requests, add items: K.) Nancy Baer, and L.) Jaime & Deborah DeForge; and*
- 2. To hear the request of those individuals who are present at this meeting first which include: Barre City (Carol Dawes), Rita Valliere/Fred Ford, Jaime & Deborah DeForge.*

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.

ABATEMENT ITEMS

A. City of Barre

226 E. Montpelier Road

Tax Map 009 Lot 058.00

Request: \$13.11 - 5% late charge on property tax payment

Background: Barre City paid all of its property tax installments for May on time except for this one. They were sent a courtesy reminder letter and promptly paid the bill plus late charge. A request is being made to abate the penalty stating the collection would work an injustice to the taxpayers.

Carol Dawes, City Clerk was present and noted the City has several departments. This parcel belongs to the Cemetery Division and was overlooked for payment. Upon notification the bill and penalty were paid. Recognizing that municipalities can sometimes have large bills the City made a gentleman's agreement to reduce or waive penalties for Barre Town. Blow provided additional information as to what transpired.

On a motion by JP Isabelle, seconded by Guy Isabelle, the Board of Abatement voted unanimously to abate the penalty of Barre City, Tax Map 009, Lot 058-00 in the amount of \$13.11 citing the collection would work an injustice.

REQUIREMENT FOR THOSE PRESENTING EVIDENCE TO TAKE OATH

On a motion by Lee Walther, seconded by Sheila Walther, the Board of Abatement voted to have any requestor(s) or any agent for said requestor(s) who will be providing evidence, in person, to this Board be required to take an oath and to have this requirement be effective immediately. The motion passed with JP Isabelle voting no and Guy Isabelle abstaining.

B. Rita Valliere

Various parcels located off Leo Avenue,

Morin Road and King's Row in South Barre

Request: Delinquent Taxes total \$66,650.99

Background: Ms. Valliere recently retained ownership of the properties from RHD Development. She and her husband Leo, who is deceased, held the mortgage for these

BOARD OF ABATEMENT MEETING OF JUNE 25, 2014 continued:

parcels. The request is being made based on financial hardship, that two of the parcels were not properly assessed (acreage is incorrect), and that the Town did not do due diligence with the collection of property taxes. The Board was presented with copies of her letter, income statement, the mortgage deed with RHD Development, and the current delinquent bills.

The property was sold to RHD Development in 2007 and the mortgage held by Leo & Rita Valliere. In the mortgage it states that if the taxes are not kept current the mortgagor has the right to take ownership of the property. Ms. Valliere stated that in 2011 RHD stopped paying their mortgage and foreclosure proceedings began.

Rita Valliere and Fred Ford were present and were given the 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 pains and penalties of perjury)."

The Assessor stated the parcel acreage was taken from the subdivision plans. He has never had a tax grievance or notification that there was any discrepancy in parcel size until he read the documentation provided by Ms. Valliere. Given the timing (filing of new Grand List and tax grievances) of the request he has not been able to do the necessary research but is very confident in his numbers. Mr. Ford stated he had not been able to locate any subdivision plans. The big parcel is currently on the market for sale with the remaining lots to go to market soon.

Town Clerk-Treasurer Kelty stated she had spoken with the Delinquent Tax Collector as to the delinquent tax collection process:

1. Monthly delinquent tax bills were mailed to the property owner (RHD). Promises were made by the owner but there was no follow through.
2. As recent as 2 years ago the Town was offered a lot at the bottom of the hill in exchange for the delinquent taxes. The offer was turned down.
3. A second offer to purchase the property for the delinquent tax amount was made to the Town. Money was spent by the Town to test the area for sand and gravel content and grade, which was not favorable so the offer was once again turned down.
4. Mr. Valliere was made aware of the delinquent taxes and began to work on taking the property back. The property was not turned over to the Town Attorney for further collection to allow Mr. Valliere to complete the process and avoid additional fees. Unfortunately Mr. Valliere passed away before the process was complete.
5. Again, the Delinquent Tax Collector did not forward this account to the Town Attorney to allow the Estate to finish the process of doing what was necessary to take possession of the property. The ownership was transferred to Ms. Valliere the end of April 2014.

Ms. Valliere stated the Town never notified her at any point that there were delinquent taxes. By law the Town is not responsible for notifying the mortgagor of delinquent taxes. However, if a request is made the information will be provided.

On a motion by Joe Levesque, seconded by Jack Mitchell, the Board of Abatement voted unanimously to deny the request of Rita Anne Valliere stating the Town has done due diligence in attempting to collect the past due taxes, the properties are on the market for sale, and the delinquencies are not the fault of the Town.

L. Jaime & Deborah DeForge

867 Graniteville Road

Tax Map 014 Lot 058-02

Request: \$2,348.57 (penalties only on all delinquencies)

BOARD OF ABATEMENT MEETING OF JUNE 25, 2014 continued:

Background: The property owner provided a letter and an income/expense statement. Both parties have disabilities. However, Mr. DeForge does work part-time.

Jaime & Deborah DeForge were present and were administered the 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 pains and penalties of perjury)."

The staff notes stated there are delinquent property tax and sewer use charges going back to FY 2005-2006. There have been several payment plans over the years without much success. No payments current or delinquent have been made since August 15, 2012. The last delinquent payment was made in June 2012.

During testimony, Mr. DeForge stated they were unable to obtain a loan and due to the disability issues had no income to meet the payment plan made with the Delinquent Tax Collector. However, if this is abated his brother has agreed to allow him to borrow the money to pay off the delinquency. Once it is paid then they would be able to keep current.

A motion was made by JP Isabelle, seconded by Irene Haskell, to approve the request to abate the penalties (\$2,348.57) for Jaime & Deborah DeForge, Tax Map 014, Lot 058-02 citing financial hardship. The motion failed with 10 voting no, 8 yes, and William Bugbee abstaining.

A motion was made by JP Isabelle, seconded by Jack Mitchell, to approve the request to abate the penalties (\$1,174.28) for Jaime & Deborah DeForge, Tax Map 014, Lot 058-02 citing financial hardship. The motion failed with 10 voting no, 8 yes, and William Bugbee abstaining.

On a motion by Jeff Blow, seconded by Joe Levesque, the Board of Abatement voted to deny the request of Jaime & Deborah DeForge, 867 Graniteville Road stating the documentation does not support the request. The motion passed with the majority voting yes.

C. Nancy Davenport

158 Websterville Road

Tax Map 028 Lot 006-00

Request: Delinquent Water Sewer bills - total due is \$1,775.65 and would like to remove or reduce penalties.

Background: Ms. Davenport's letter stated she was having financial difficulty and is seeking abatement based on financial hardship. She stated there were some concerns with high water bills. The Town Clerk has spoken with Ms. Davenport. It was agreed that since her son has moved out and things are "getting back to normal" including the last bill they would wait until the next billing cycle to see if it seemed extremely high. If so then the meter will be maintenance by the Town.

In the Town's notification letter to Ms. Davenport it was advised that she complete a simple income and expense statement or run the risk of being denied. No statement was received.

The Treasurer stated that Ms. Davenport did make a \$500 payment in April 2014 and a \$100 payment in May. No payments have been made for the month of June.

On a motion by Jeff Blow, seconded by Rolland Tessier, the Board of Abatement voted unanimously to deny the request of Nancy Davenport, 158 Websterville Road, stating there was no documentation to support the request.

BOARD OF ABATEMENT MEETING OF JUNE 25, 2014 continued:

D. Lawrence & Linda Dickson

9 Mitchell Nursery Road

Tax Map 012 Lot 039-00

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

Background: Mr. & Ms. Dickson would like the Board to reconsider the decision they made at the April 24th meeting. The United States Post Office was closed on February 17th and she feels the Town should have automatically extended the due date to the next business day even though the office was open to collect taxes. They have lived in Barre Town for 36 years and feel this is unjust.

Prior to any action the Board must decide if they want to reconsider the decision made at the April 24th meeting.

A motion was made by Jeff Blow, seconded by Rolland Tessier, to reconsider the Board of Abatement April 24, 2014 action regarding the request made by Lawrence & Linda Dickson. The motion unanimously failed.

E. William C. Carlotti

Ambulance Trip #13-4944, Date of Service April 11, 2013

Request: \$152.12 (the balance after insurance payment)

Background: Mr. Carlotti stated in his letter he is 82 years old and his sole income is social security. He is unable to pay the remaining balance on his ambulance bill. No financial statement was provided.

A motion was made by JP Isabelle, seconded by Pearl Bugbee, to approve the request of William C. Carlotti, Ambulance Trip #13-4944, date of service April 11, 2013 and abate \$152.12 citing financial hardship.

Board discussion focused on not having a financial statement, what was paid by insurance versus the remaining balance due, and age of patient.

On a motion by Rob LaClair, seconded by Lee Walther, the question was called and unanimously passed by the Board.

The motion passed with 10 voting yes and 9 voting no.

F. Sewell Frost

Ambulance Trip #14-3327, Date of Service February 17, 2014

Request: partial reduction of the \$1,177.60 bill

Background: Mr. Frost is asking if the bill can be reduced as he has no insurance coverage and is unable to pay in full. He provided an income and expense statement.

A motion was made by Jeff Blow, seconded by Joe Levesque, to deny the request of Sewell Frost, Ambulance trip #14-3327, date of service February 17, 2014.

Discussion focused on the income/expense statement, in particular luxury versus necessity items, and the amount due.

On a motion by William Bugbee, seconded by Jeff Blow, the question was called and the motion unanimously passed.

The motion passed with a unanimous vote, denying the request citing the financial statement did not support financial hardship.

BOARD OF ABATEMENT MEETING OF JUNE 25, 2014 continued:

G. Margaret Allen

Ambulance trip # 14-3867, date of service is March 7, 2014 - auto accident
Request: \$65.00

H. Bryan Miller

Ambulance trip # 14-3868, date of service is March 7, 2014 - auto accident
Request: \$65.00

I. Richard Miller

Ambulance trip # 14-3869, date of service is March 7, 2014 - auto accident
Request: \$65.00

J Lorraine Rowe

Ambulance trip # 14-3870, date of service is March 7, 2014 - auto accident
Request: \$65.00

Background: The four parties were involved in an auto accident. They are stating the collection would be an injustice as they did not call for or receive service from the EMS.

The Board discussed that letters have been sent to the Selectboard regarding the no transport fee, the Delinquent Tax Collection process, and guidance for sewer B.O.D. charges. No response has been received. Selectboard Chair Blow was present and stated the Selectboard will be dealing with these issues in the near future.

On a motion by JP Isabelle, seconded by Robert LaClair, the Board of Abatement voted unanimously to hear items G - J as one group.

On a motion by JP Isabelle, seconded by Rob LaClair, the Board of Abatement voted unanimously to abate the four items identified above as items G - J, citing the collection would work an injustice.

K. Nancy Baer

58 Washington Road

Request: \$495.52 delinquent property tax

Background: Ms. Baer submitted a letter and an income/expense statement. She has been attempting to remove an ex-fiancé's name from the title of her property. She has sought assistance from various agencies to help in this endeavor with no success. Ms. Baer worked extremely hard and finally got her delinquencies caught up and was paying current. Unfortunately, her tax preparer made an error when filing the homestead which resulted in Ms. Baer owing the State a large sum of money plus penalties. As a result she is behind again. Ms. Baer is continuing the process of trying to have the second owner removed from the title and is asking for abatement of the property tax plus penalties.

On a motion by JP Isabelle, seconded by Jack Mitchell, the Board of Abatement voted to abate the delinquent property tax bill of Nancy Baer for the May 15, 2014 installment in the amount of \$495.52 citing financial hardship. The motion passed with Jeff Blow and Lee Walther voting no.

Assessor Levesque left the meeting at 8:15 p.m. to do a site inspection associated with his Tax Grievance hearings.

DISCUSSION ON DRAFT ABATEMENT MEETING POLICY

The second draft of the Board of Abatement Hearing and Code of Conduct Policy was given to members to review prior to the meeting.

Consensus was to make some minor language changes to include requiring an income/expense statement and the application **MUST** be signed by the requestor. Sheila

BOARD OF ABATEMENT MEETING OF JUNE 25, 2014 continued:

Walther agreed to review the current application and insert language from a VLCT template. The main focus of discussion was whether or not to approve the policy or wait to hear from the Selectboard regarding a proposed charter amendment to define "levy."

If the charter is amended to having the BOA review only tax requests the effect would be a greater workload for the Selectboard and/or Staff (doing the reviewing and making abatement/waiver decisions). Haskell stated she would like to see things remain as they are. She would rather have 21 elected officials reviewing a case as opposed to 5 Selectboard members. It is noted any proposed charter amendment at this time would not be voted on until November 2014 and must then be approved by Legislature.

Our charter was written in the 70's and the question arose as to why the authors chose to use the word levy. Did it mean to include anything future that the Town might bill for? Some of the individuals on the Committee are still around. Gordon Booth and Jack Mitchell were part of that committee and both recall the discussion around using the word levy. The likelihood that there are meeting minutes is doubtful but the Clerk will research this as well as reaching out to Tom Koch to see if might recall anything. Sheila Walther will contact Claire Duke for her input. Reports will be provided to the Board at the next meeting.

As for a Policy there are a lot of items that do not pertain to charter, such as deadline to submit applications, requirements such as signed applications, income & expense statements, and oaths. As always, the Board can amend the policy at any time.

On a motion by JP Isabelle, seconded by Jack Mitchell, the Board of Abatement, voted to adopt the Board of Abatement Hearing and Code of Conduct Policy with the following changes:

- 1. Change the Attorney Opinion date to April 4, 2014;*
- 2. Section 8, change the word from should to "shall" be required to sign the abatement request form; and*
- 3. To keep the application and financial statement forms separate from the policy.*

The motion passed with 6 voting no (Blow, Lee Walther, Tom White, Gordon Booth, Rolland Tessier, and Marion Fish).

ANNUAL MEETING CALENDAR

The Board was presented with a list of possible meeting dates for the Fiscal Year 2014-2015. Agreement was reached that whenever possible meetings will be held on Wednesday evenings. The first tax grievance hearing will be either Wednesday, July 23 or July 30, depending on when the Assessor's Grievance decision letters are mailed. As in the past a postcard listing the meeting dates will be distributed to the members. The approved calendar is below.

Description	Date	Comment
1 st Tax Grievance hearing	July 23 or July 30, 2014	Housekeeping only to meet the letter of law.
Checklist Update Meeting	August 20, 2014	Update for Primary Election
Primary Election	August 26, 2014	TUESDAY - Voting Day
Tax Grievance hearing continued	September 17, 2014	Hear evidence (if needed)
Tax Grievance hearing continued	September 24, 2014	BCA Report back (if needed)
Checklist Update Meeting	October 29, 2014	Update for General Election
General Election	November 4, 2014	TUESDAY - Voting Day
Abatement Meeting	January 21, 2015	1 of 2 meetings scheduled
Checklist Update Meeting	February 25, 2015	Update for School Election
Annual School Election	March 3, 2015	TUESDAY - Voting Day

BOARD OF ABATEMENT MEETING OF JUNE 25, 2014 continued:

Checklist Update Meeting	May 6, 2015	Update Annual Town Meeting
Open Town Meeting	May 6, 2015	From the floor voting
Annual Town Meeting	May 13, 2015	TUESDAY - Voting Day
Abatement Meeting	June 17, 2015	2 of 2 meetings scheduled.

RESIGNATION

Marion Fish announced that effective August 1, 2014 she will be resigning as a Justice of the Peace as she will be moving to Williamstown. Everyone wished he well. A formal written resignation is forthcoming.

ADJOURN

On a motion by Jeff Blow, seconded by William Bugbee, the Board of Abatement voted unanimously to adjourn at 9:05 p.m.

Submitted by Clerk of the Board
Donna J. Kelty

See next page for the Oath Appendix

BOARD OF ABATEMENT MEETING OF JUNE 25, 2014 continued:

TOWN OF BARRE - ABATEMENT MEETING
OATH OF BOARD MEMBERS

June 25, 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 Sheila M. Walther

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 Walther

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 Robert W. Col

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 Diane M. Alaskell

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 Josh Mitchell

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 Jeffrey A. Blum

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 Russell Turner

BOARD OF ABATEMENT MEETING OF JUNE 25, 2014 continued:

BCA ABATEMENT MEETING FOR June 25, 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 

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 M. Pellon

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 Booth

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 Bugher

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 Bugher

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 Jeffrey A. Salter

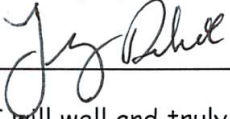
I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X Mike B. Latta

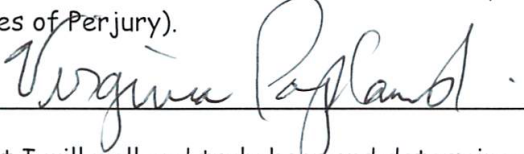
BOARD OF ABATEMENT MEETING OF JUNE 25, 2014 continued:

BCA ABATEMENT MEETING FOR June 25, 2014 continued:

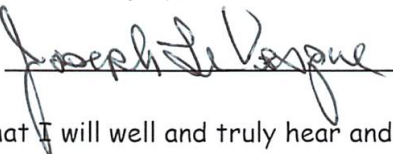
I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue relating to the abatement of taxes and other levies submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X 

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 

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 

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 

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 

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 _____

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 _____