

TOWN OF BARRE - TAX GRIEVANCE HEARING

September 4, 2019

AGENDA

(This meeting is being audio taped.)

1. Call to order the 2019-2020 Tax Grievance Hearing 6:00 p.m.
2. Approve the Agenda
3. Consider approving Tax Grievance Meeting minutes of August 12, 2019.
4. Administer Oath to Board Members:
I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue between taxpayers and Assessor submitted for my decision. So help me God (or under the pains and penalties of perjury).
5. This hearing is being audio taped. Be advised the tape recorder can pick up background conversations. Speak clearly and identify yourself.
6. Hear the Inspection Committee report.
7. Other Business:
 - A) Return copies of the voter checklists for those who provided it to the Town Clerk for the bi-annual challenge of voters. Provide list of those challenged.
 - B) Copy of VSA Title 12, Section 61 regarding "conflicts of interest."
 - C) For the handbook - a copy of the appeals to the director of Property Valuation and Review (goes in Tab 6 - Tax Grievance).
 - D) To discuss any other Board of Civil Authority business as needed.
8. Adjourn meeting.

TAX GRIEVANCE HEARING MINUTES

September 4, 2019

CALL TO ORDER - Chair Paul Malone called the Tax Grievance Hearing meeting to order on this 12th day of August 2019 at 6:00 p.m.

ROLL CALL - The following members were present: Chair Paul Malone, Town Clerk-Treasurer Donna J. Kelty, Jeff Blow, Pearl Bugbee, William Bugbee, Jeanne Daniele, J. Guy Isabelle, JP Isabelle, Norma Malone, W. John "Jack" Mitchell, Edward Paquin, Jay Perkins, Virginia Poplawski (arrived at 6:30 p.m.), R. Lee Walther, Shelia Walther, Paul White and Tom White. Absent: Charles "Chip" Castle, Tom Koch, Robert Nelson, and Christopher Violette.

APPROVE THE AGENDA

On a motion by Jack Mitchell, seconded by William Bugbee, the Board of Tax Appeals approved the agenda as amended:

1. *Add item #7 to discuss housekeeping item.*

The following members were not present for the vote: Charles "Chip" Castle, Tom Koch, Robert Nelson, and Christopher Violette.

MINUTE APPROVAL

R. Lee Walther called a point of order to the Chair stating there were members present who did not attend the last meeting and should not participate in the pending matters before this Board. The Chair stated this discussion would follow the minute action.

On a motion by Norma Malone and duly seconded, the Board voted to approve the Tax Appeal Minutes of the August 12, 2019 meeting with minor grammatical and spelling corrections and the following items:

1. *Note that Tom White did not participate in the Minute Approval motions,*

BARRE TOWN TAX GRIEVANCE HEARING – SEPTEMBER 4, 2019 continued:

2. *Taking Evidence, clarify Assessor's statement of 100 feet ownership below and above the property;*

3. *Taking Evidence, Art Shields, 5th paragraph change the letter "C" to "A."*

The following members were not present for the vote: Charles "Chip" Castle, Tom Koch, Robert Nelson, and Christopher Violette.

BCA OATH

Chair Malone reintroduced the subject raised earlier with regards to members not hearing the evidence/being present during the taking of evidence at the August 12th meeting and participating in the decision making process. Therefore, Mr. Walther is questioning whether J. Guy Isabelle, JP Isabelle, or Tom White (who arrived late to the meeting) are eligible to participate.

JP Isabelle stated he has reviewed the paper evidence provided and listened to the audio tape of the meeting. He had always been under the impression this was acceptable.

The Town Clerk read from the Secretary of State Tax Appeal Handbook, page 30, bottom of the page, section titled Latecomers it states, "BCA members who do not hear the evidence may not participate in the decision." There is nothing in our Tax Grievance Code of Conduct and Policy to address this issue. The question is what does "hear the evidence" mean - you must be present at the meeting or you can listen to the tape.

On a motion by JP Isabelle, seconded by Ed Paquin, the Board voted to allow JP Isabelle to participate in the decision making for this appeal as he listened to the audio tape.

Motion Discussion: Should the party in the motion be allowed to make the motion. Jeanne Daniele stated Robert's Rules does allow for individuals to participate if they state they are up to date and have reviewed all the available materials. It is noted the minutes are not a transcript and would not be acceptable, but the digital recording is very clear and audible. Chair Malone did state that the Town's Zoning Board does allow for this type

The motion was called and it passed with Jack Mitchell, Sheila Walther, and Lee Walther voting no. The following members were not present for the vote: Charles "Chip" Castle, Tom Koch, Robert Nelson, and Christopher Violette.

The Clerk, through Board consensus, was asked to obtain a legal opinion of "hear the evidence" as it pertains to Tax Grievance Hearings, from VLCT.

J. Guy Isabelle stated he did not listen to the tape and will not be participating in the decision process. Tom White, even though arriving late, did hear and restated the testimony for the meeting. The Board agreed Mr. White will participate in the vote.

Roll call was taken and JP Isabelle was administered the oath by the Clerk in accordance with VSA Title 32, Chapter 131, Section 4405. (See attachment at the end of these minutes.)

The Chair reminded those present this hearing is being audio taped. Speak clearly and identify yourself for the record.

INSPECTION COMMITTEE REPORT

On a motion by Sheila Walther, seconded by Norma Malone, the Board voted to close the evidence on the appeal of Windy Wood Housing LLC. J. Guy Isabelle abstained and the following members were not present for the vote: Charles "Chip" Castle, Tom Koch, Robert Nelson, and Christopher Violette.

Jeff Blow, Chair of the Committee, reviewed the copy of the inspection card. The Committee visited the property on August 16, 2019. Those present were Jeff Blow, Jack Mitchell, Jay Perkins and Richard Colton. The Inspection Data sheet was reviewed and the Board during discussion noted it is brand new construction, interiors and finishes were mid-priced and not top of line, and there was no new evidence by Mr. Colton. Comments were a result of observations.

On a motion by Jack Mitchell, seconded by Jeanne Daniele, the Board of Tax Appeal voted to accept the Committee of Three report for 17 Chestnut Lane, Tax Map 009 Lot 115.17. J. Guy Isabelle abstained and the following members were not present for the vote: Charles "Chip" Castle, Tom Koch, Robert Nelson, and Christopher Violette.

On a motion by Norma Malone, seconded by Jack Mitchell, the Board of Tax Appeal voted to set the value of Windy Wood Housing LLC, 17 Chestnut Lane, Tax Map 009 Lot 115.17 at \$214,400 based on the evidence provided (Assessor's testimony, lister card, and Inspection Committee Report). Jay Perkins, Sheila Walter, and Ed Paquin voted no, J. Guy Isabelle and Virginia Poplawski abstained, and the following members were not present for the vote: Charles "Chip" Castle, Tom Koch, Robert Nelson, and Christopher Violette.

There was discussion on use of CLA when determining value, knowing the properties in this PUD are not valued correctly, and the appellant is responsible for convincing the Board of the value.

OTHER BUSINESS

The Town Clerk provided the Board with copies of the voters that have been challenged. A letter of completion has been submitted to the Secretary of State's office.

As requested, Board members received a copy of Vermont Statute Title 12 regarding relationships and conflicts of interest. Ms. Walther also provided a chart showing the degrees of consanguinity.

Housekeeping: Ms. Walther noted the Town will be going through a town-wide reappraisal. She would like the Code of Conduct and Policy to be reviewed prior to the beginning of the hearing(s). There was also concern for procedure, the order of introductory and testimony. Lee Walther provided a VLCT handout on procedure (See Addendum). It is extremely important this Board be consistent in their process.

Consensus is the Tax Grievance Code of Conduct and Policy be reviewed annually at the Abatement meeting. Further it is noted the Policy needs to be revised to include clarifications on procedure as well as the issue of "members hearing the evidence." The Policy Committee will need to work on this.

Reapportionment Informational Hearing: The Clerk announced there will be a joint Barre Town and Barre City meeting on Wednesday, October 23, 2019, 6:00 p.m., Municipal Building, Selectboard meeting room for the purpose of learning about the reapportionment process and the role of the BCA. Mark you calendars with more information to follow.

ADJOURN

A motion was made and duly seconded to adjourn the 2019-2020 Tax Grievance hearing at 6:52 p.m.

Submitted by:

Donna J. Kelty, Town Clerk-Treasurer
Clerk of the Board

**INFORMATIONAL HANDOUT FOR
BOARD OF CIVIL AUTHORITY
PROPERTY TAX ASSESSMENT APPEAL HEARINGS**

THE BOARD OF CIVIL AUTHORITY

The Town of _____ Board of Civil Authority (BCA) hears taxpayers' appeals of the listers' valuation of their property. The _____ BCA is comprised of the Town's justices of the peace, selectboard and town clerk.

THE TAX APPEAL HEARING PROCESS

An appeal to the BCA begins with a letter filed with the town clerk listing the grounds on which the taxpayer's appeal is based. A meeting of the BCA will be scheduled and the taxpayer will receive a written notice of the date and time of the meeting approximately two to three weeks prior to the hearing date.

Your hearing may be recorded and will begin with a review of the hearing process by the BCA chair. All members of the BCA will have previously taken an oath to "hear and determine all matters at issue between taxpayers and listers submitted for [their] decision." You will be asked to answer the following oath, "Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?"

After the property is introduced, the chair will give you the opportunity to present your case. Your presentation should be limited to about 15 minutes and should focus on why you believe that the assessment of your property is incorrect. The listers will then present their case. BCA members will also be given the opportunity to ask you and the listers questions about your evidence. You should bring _____ copies of any document that you wish to submit to the BCA.

Under Vermont law you will have the burden of persuading the BCA that the listers' valuation of your property is incorrect. You need to be ready to present evidence to the BCA that will support your arguments regarding your property's fair market value.

After the BCA has heard your evidence and that of the listers, the chair will appoint an inspection committee and set a time for inspection of your property. Under state law, the inspection committee is authorized to inspect the entire property including the interior and exterior of any structure on the property. If access is denied to the inspection committee, your appeal will be deemed withdrawn. Therefore, you (or your representative) will need to be present at this inspection. The site inspection is not an opportunity to give more testimony. You should not converse with inspection committee members about the value of the property while they are conducting the site inspection.

The BCA will reconvene no later than 30 days from the hearing date to hear the inspection committee’s report and hear any additional evidence. Then the BCA will close the hearing, deliberate, and issue a written decision. This decision will be sent to you by certified mail.

Please note that you may choose to submit your appeal in writing to the BCA and not appear at the hearing, but keep in mind that the only evidence presented in your favor will be your written testimony with no opportunity to ask or answer questions that may arise. The hearing is your best opportunity to make your case before the BCA.

To learn more about property tax assessment appeals, please see [A Handbook on Property Tax Assessment Appeals](https://www.sec.state.vt.us/media/258674/tax_appeal_handbook_2007.pdf), available at: https://www.sec.state.vt.us/media/258674/tax_appeal_handbook_2007.pdf

AFTER YOUR HEARING

Pursuant to Title 32 V.S.A. § 4461, if you are dissatisfied with the decision of the BCA, you may appeal that decision either to the Director of the Division of Property Valuation and Review of the Vermont Department of Taxes or the Superior Court of the county in which the property is situated. The appeal to either the Director or the Superior Court is governed by Rule 74 of the Vermont Rules of Civil Procedure and is commenced by filing a notice of appeal within 30 days of the BCA’s decision. Please see 32 V.S.A. § 4461 for more details on appealing a BCA decision.

ABATEMENT

If you are concerned about your ability to pay your tax bill, you may be able to receive an abatement of your taxes. Abatement is a statutory process for relieving taxpayers from the burden of property taxes, penalty and interest when the law authorizes abatement and when the board of abatement, in its discretion, agrees that the request is reasonable and proper. It exists to permit the board to prevent an injustice or to help a taxpayer who faces extraordinary circumstances that make it difficult for the taxpayer to meet his or her tax obligations.

If you would like to request an abatement, please contact the Town Clerk.

To learn more about abatement, please see [About Abatement](https://www.sec.state.vt.us/media/504754/ABOUT-ABATEMENT-2014.pdf), published by the Vermont Secretary of State. A copy of [About Abatement](https://www.sec.state.vt.us/media/504754/ABOUT-ABATEMENT-2014.pdf) can be obtained at: <https://www.sec.state.vt.us/media/504754/ABOUT-ABATEMENT-2014.pdf>