

Board of Abatement

12/10/18

Board of Abatement Present: Jared Cadwell, (Jared), Chuck Martel (Chuck), Mike Jordan (Mike), Lisa Koitzsch (Lisa), Sarah Stavraky (Sarah) Doug Mosle (Doug), Rick Rayfield (Rick), Patti Lewis (Patti)

Appellant(s) Present: Keith Kuegel (Keith) and Roger Johnson (Roger) via teleconference.

9:00 a.m. - #03-086.011 – Keith Kuegel. Jared reopened the hearing from September 17, 2018.

Jared asked if Keith had any new evidence that he would like to present. Keith replied he did not and that he had not filed his income tax returns.

He asked what that situation was with his subdivision not actually being a subdivision and wanted to know if he had to come back in the spring as he had thought the two things could be addressed in this one meeting.

Jared explained that Keith was here to make his case for abatement of property taxes and that the status of the property, or assessment of it, would be taken up with the Listers in the grievance process. Doug explained that Lisa Loomis had already sent a request for a grievance hearing on behalf of Keith. Doug told Keith he would get a notice with the date of that meeting in the spring. Doug also noted that he will likely want to walk the land at that time.

Rick said the only way the subdivision question could be addressed in this meeting was if the Lister had made a manifest (obvious) error. Increased valuation as property moves toward subdivision was accepted by the Listers, the independent assessor at reappraisal, and in this case the Keugels. It is not the common practice of Listers to evaluate deeds for covenants or other important aspects. That is largely the purview of the property owner. Rick also noted that Keith had not grieved on this matter all these years even though he had been informed he could whenever there was a new evaluation notice sent to him. Despite nay-sayers, including research and inquiries by a helpful attorney, to remove the covenant in their deed, Keith agreed that until recently he felt there was a way to push the subdivision through.

Lisa addressed Keith saying the Board was asking for information on his income and his ability to pay his property taxes. Keith said he knew the Board wanted the past 3-4 years of income tax information but that he had not filed them. She restated that his request to the Board could be addressed either by 1) manifest error by the Listers and/or 2) his inability to pay his property taxes.

Rick stated that proof of income, or lack thereof, should include Susan Kuegel's income as she is also listed on the deed as property owner.

9:09 a.m. Chuck made a motion to close the Keith Kuegel hearing and move into deliberation. Mike seconded. No further discussion, all in favor, motion carried.

Jared told Keith that he would have a written decision within 30 days.

9:34 a.m. Sarah made a motion to close deliberative session. Doug seconded. No further discussion, all in favor, motion carried.

**DECISION:**

Jared made a motion to deny Keith Kuegel's request for abatement on the grounds that there was insufficient evidence for the Board to judge his ability to pay as Keith has not filed his tax returns for the past several years. The Board believes that Susan Kuegel, as co-owner of the property, has equal liability for the taxes and her income may affect ability to pay.

Mailed all 12/19/18.

The Board also stated that they do not believe a manifest error was made by the Listers. The subdivision granted by the DRB was requested by the Kuegels and the work of the Listers was to assess the value of the property for that use. Every year the Kuegels received their tax bill, and with each change in valuation, they were informed of their right to grieve. No grievance was ever requested.

Rick seconded. No further discussion, all in favor, motion carried.

9:36 a.m. Rick made a motion to close the hearing for Keith Kuegel. Lisa seconded. No further discussion, all in favor, motion carried.

9:36 a.m. Jared made a motion to open the Board of Abatement Hearing for the remaining three appellants.

Jared asked if there was any conflict of interest issues and Patti recused herself from the decisions as she is the delinquent tax collector.

Lisa made a motion to re-order the agenda in order to efficiently use the time to hear a request by one of the appellants who clearly stated they would not be at this meeting and to allow for the other allotted time slots to remain in effect. Rick seconded. No further discussion, all in favor, motion carried.

9:40 a.m. - #07-006 – Kathleen and Martin Patterson (not present)

The Board read the email dated 12/10/18 from Katie Torchia (Patterson), the email from John Dresch (TheSatellite.biz), and looked closely at the failed attempt notices also from TheSatellite.biz.

The Board did not go into deliberative session for discussion.

**DECISION:**

Lisa made a motion to deny the Patterson request based on the fact that taxes were due August 20<sup>th</sup>, 2018 and therefore there was plenty of time to pay them before attempting at the delinquent tax deadline. Chuck seconded.

Further discussion was that it is not the responsibility of the Town if a person's debit/credit card limit is capped by their financial institution.

No further discussion, all in favor, motion carried.

10:00 a.m. - #05-065 – Craig Spear (not present)

The Board read the letter dated November 13, 2018 from Mr. Spear.

The Board did not go into deliberative session for discussion.

**DECISION:**

Rick made a motion to deny Mr. Spear's request as it is the taxpayer's responsibility to pay taxes and if he didn't get his bill it was his responsibility to ask for it. Lisa seconded.

Further discussion was that the Board understood that Mr. Spear had prepaid some taxes in 2017 to take advantage of a perceived federal tax incentive but that it was the responsibility of the property owner to look at his/her tax bill and pay any difference when taxes are due. Patti presented a copy of the bill sent to him which reflected his early payment and the balance due. Board further understood that Mr. Spear said he never received a tax bill but questioned his receiving the delinquent tax notice at the same address. No further discussion, all in favor, motion carried.

10:20 a.m. - #07-006 – Roger Johnson

Roger joined the hearing via teleconference.

Jared introduced all that were in the room and administered the oath to Roger.

Jared asked which criteria under 24 V.S.A. Section 1535(a) was he using to request abatement.

Roger responded #2, taxes of persons who have removed from the State, as he is out of State.

Roger went on to say that he goofed, had put the bill in the wrong pile, and thus was late paying taxes. He said he has owned since the 60s, never been late that his is aware of, and believes the penalty to be severe. He Googled penalties and believes that 5% is the max allowed (although he admitted this was referring to income tax).

Jared noted a point of reference in that by State of Vermont Statute, towns are allowed to assess up to 8% in delinquent property tax penalties and that Fayston is not alone in this practice. Jared also noted that the Town of Fayston is very generous in giving people time to pay from due date to delinquent date.

Roger restated his opinion that the percentage is way too high. He also suggested the Town think about a 1% (or some percentage) discount if people pay early. He stated that the Town is making really good money on him for a stupid mistake and feels that billing in July for something not due until 11/1 does not make sense.

Jared stated that the Town has a business to run and Roger replied he hoped it was run with a little more compassion and mercy.

All thanked Roger for his presence. The Board did not go into deliberative session for discussion.

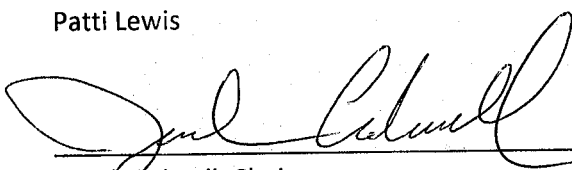
**DECISION:**

Rick made a motion to deny Roger's request as there were no mitigating circumstances and that the rules for delinquent tax payments are clear. Sarah seconded. No further discussion, all in favor, motion carried.

10:43 a.m. – Jared made a motion to adjourn. Sarah seconded. No further discussion, all in favor, motion carried.

Respectfully submitted:

Patti Lewis



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Jared Cadwell, Chair  
Board of Abatement  
12/18/18