

Board of Abatement Virtual Meeting via Zoom

Hearing Minutes

Town of Pawlet

April 27, 2021

Deer Flats Farm LLC

7528 Route 30 South

Parcel Id #0130-7528

7:00 PM

Ray Duquette Motioned, seconded by Bob Jones - John Malcom elected chair of the board. Motion Carried

Deb Hawkins, as administrator of the Virtual Meeting, recused from participating in the decision.

Intro by John with regard to the proceedings of the meeting.

Steve Handfield to represent Rich spoke about enrolling into the current use prior to the deadline. Email chain shared on the screen. Farm buildings are to be and should have been enrolled. Tax year 2019 \$360,930 taxed and should have had no liabilities on that amount.

The question was asked whether the taxes to be abated were for one year or two years?

Rich Hulett indicated it was just one year; 2019.

Steve Handfield continued to read the email chain.

Rich Hulett added that everything was submitted timely and properly. Mistake was on town level.

Meeting turned over to Lisa Wright who agreed with Rich Handfield and Rich Hulett. Read the assessor's response.

She recommends denying request for abatement.

Rich Hulett confirmed the amount of taxes requested for abatement of \$7,425.05.

Lisa Wright, there was ample opportunity for grievance in the tax year of the error (2019).

Rich Hulett mentioned that everything was done that needed to be done.

Steve Handfield asked if the notice sent certified.

Lisa Wright responded that the protocol was not to certify each item. The mailing of all notices together was certified.

Jessica Van Oort, unfamiliar with Current Use asked for some clarification.

Lisa Wright explained that there is a tax exemption for farmers and forest land owners. Landowners sign a contract with the State of Vermont. The property is then assessed at use value not fair market value. Farm buildings can be assessed at 0.

Steve Handfield added that the Current Use Program is a large reason why Vermont is not built up commercially.

Jessica Van Oort wondered if 2019 was the first year of the program.

Steve Handfield responded for buildings no, but yes for farm buildings.

Allen Turner – Wondered how incidents such as this have been handled in the past. Where they farmers or non-farmers.

John Malcolm – there are deadlines for filings ie. Homestead declarations,

Lisa Wright – I have had very few (out of five towns) tax appeals in general regarding current use. Realize that it is likely a factor that taxpayers don't understand how the program works but also feel that there should be some onus on the tax payer. I have had to explain it to a lot of people.

Steve Handfield this is not unique to current use. When I set up a logging job for a land owner, I do feel personally responsible.

John Malcolm announced the board entering into Deliberative session at 7:35 PM. Bob Jones recused himself and was added to the virtual waiting room with other non-Board of Abatement members.

Deliberative session 7:35

Coming out of deliberative session, it was announced that the proceedings and findings would be in writing.

Julie Mach motioned, seconded by Beth Moser-Duquette to adjourn at 8:14

Town of Pawlet

Board of Abatement Virtual Meeting via Zoom

Proceedings and Findings

April 27, 2021

In attendance: Raymond Duquette, Sr., Mary Beth Duquette, Jessica Van Oort, Sue LaPorte, Bob Jones (recused from deliberative session), Richard Hulett, Allen Turner, John Malcolm - Chair, Julie Mach, Leon Corey, Mike Bellemare, Karen Folger, Lisa Wright, Julie Mach, Deb Hawkins (recused), Mike Beecher

Others Present: Tom Collard, Steve Handfield, Rebecca Banyai, Fred Stone

Deer Flats Farm LLC

7528 Route 30 South

Parcel ID #0130-7528

On October 27, 2020, Richard Hulett on behalf of Deer Flats Farm LLC requested a meeting of the Board for the Abatement of Taxes. The meeting was scheduled to take place after General Election and Town Meeting via ZOOM due to the ongoing presence of COVID. The property that is the subject of this abatement request is located at 7528 Route 30 South.

Upon receiving the abatement request, the Town Clerk called a meeting of the Pawlet Board for the Abatement of Taxes on Tuesday, April 27, 2021 at 7:00 PM. On April 6, 2021 notice of the abatement hearing was mailed to Richard Hulett – Deer Flats Farm, LLC and to each member of the Board of Abatement. On the same day, notice of the hearing was posted at the Town Office, the Pawlet & West Pawlet post offices, the town of Pawlet website and the Town Clerk Facebook Page.

On April 27, 2021 at 7:00 PM the Pawlet Board of Abatement convened a hearing Virtually Hosted Via Zoom, administered by Debra Hawkins, Clerk.

Deer Flats Farm, LLC's abatement request has been made under 24 V.S.A. §1535(a) (4) which states that taxes in which there is a manifest error or a mistake of the listers (assessors).

The Facts:

1. Deer Flats Farm, LLC (Richard Hulett) is the owner of 7528 Route 30 South.
2. Taxes on the property have been paid and are current with a request for abatement of \$7,425.05 for the 2019 tax year
3. This property is enrolled in the Vermont Current Use Program and is a working dairy farm with farm buildings and farm employee housing on the property
4. The abatement request is for dwellings on the farm, that are for bona-fide farm employees, that were inadvertently omitted from the Current Use Program resulting in an excess tax amount which is stated above

Based on the facts set forth, the Board makes the following conclusions:

1. As set forth in 24 V.S.A. §1535(a)(4), taxes in which there is a manifest error or mistake of the listers (assessors), the Board determined that an abatement is reasonable and proper under the circumstances.
2. While the board acknowledges that there should be some responsibility on the owners to verify that the buildings and lands that are in current use are listed accurately within a timely manner, they acknowledge that in this case there was a clear error on the part of the assessor by not listing these dwellings as current use agricultural buildings and therefore supports the request for abatement.
3. Moreover, the Board concludes that it is reasonable and proper to abate the taxes in the amount of \$7,425.05 which represents the portion of taxes due and paid on the farm housing buildings on the agricultural property.
4. In coming to this conclusion, it will be up to Deer Flats Farm, LLC-Richard Hulett to contact the town to advise how the abatement amount of \$7,425.05 should be applied; as a credit to the 2022 tax year or in the form of a check.

Based upon the proceeding, findings and conclusions, Deer Flats Farm, LLC's request for abatement in the amount of \$7,425.05 is granted.

A decision of the Board of Abatement may be appealed to Superior Court in accordance with Rule 75 of the Vermont Rules of Civil Procedure.

The Board for the Abatement of Taxes