

Norwich Board of Listers
Appeal Hearing
Late Homestead Filing
November 21, 2019
10:30AM - Tracy Hall

Draft Minutes

Present: Cheryl Lindberg (Chair), Kris Clement Listers; Masaki Schuette, Administrative Clerk; Karen G. Kayen, CPA; Signe Taylor, Norwich Property owner

Regrets: Pam Smith

1. Lindberg called the Hearing to order at 10:30AM.
2. Signe Taylor and Karen Kayen presented the case as below

The State of Vermont has a new option to allow preparers to sign and file HS 122 for their clients. Because of this new option, Kayen's office created an internal procedure to file on behalf of clients. Both written and verbal testimony was provided to the Listers on how the office procedure worked. The Listers asked questions to clarify the information and it was clear that the State of Vermont's Tax Department was struggling with processing paperwork carefully. Kayen is asking the Listers to waive her client's penalty because the State cannot prove that they did **not** get the HS122 for Taylor/Stettenheim.

The Listers thanked Taylor and Kayen for coming to present the evidence and they left the hearing at 11:15AM.

At 11:20AM, Listers went into deliberative session.

At 11:50AM, Listers came out of deliberative session. Clement made a motion to waive the penalty for Taylor/Stettenheim's late filing of their Homestead Declaration based upon the information provided. Seconded by Lindberg. Vote was unanimous.

3. Lindberg moved to adjourn the hearing at 12:00 pm. Second by Clement, Voted unanimously.

Respectfully submitted,

Cheryl A. Lindberg, Chair
Board of Listers