

**Norwich Board of Listers**  
**Hearing to appeal the penalty for**  
**the late filing of HS-122**  
**Wednesday, September 23, 2020, 2:00PM**

**DRAFT MINUTES**

Due to COVID-19, this hearing was held via Zoom or In-Person with adherence to health guidelines for Tracy Hall. Zoom was available to the public during the hearing.

**Present:** Listers: Cheryl A. Lindberg (Chair), Pamela Smith, and Doug Wilberding (via Zoom); Contract Assessor: Spencer Potter; Administrative Clerk: Masaki Schuette.

Lindberg opened the Appeal hearing at 2:00 PM.

**Hearing requested by:**

Michael & Amelia Kerner – 53 Carpenter St. - Residential

Mark Woodward – 893 Union Village Rd. - Residential

Michael Barbera (rep. for Matthew & Varda Burns) - 82 Turnpike Rd. - residential

**Amelia Kerner presented her case (via Zoom):** They are essential workers at DHMC, and this Global pandemic is big enough to be categorized under “hardship #4 – fire, flood, or other disaster.”

It did affect everyone one way or the other, and the missing of HS-122 filing on time is the result of their disturbance to their usual life under this Global pandemic.

**Mark Woodward presented his case (via Zoom):** He filed his tax return and HS-122 before COVID-19 hit hard. However, he received his Tax bill under “Non-resident,” he found out that his HS-122 was not filed somehow. The advice he received from the State of Vermont was “re-file it again on line, there is no penalty until October 1.” He did so, and he was surprised to see the penalty on his revised Tax Bill. He is a long time residence in Norwich and he had been filing HS-122 always on time.

**Michael Barbera present the case of Matthew & Varda Burns (via Zoom):** Due to COVID-19, his firm did not get approved software to e-filing VT Tax return timely manner from their software vender. He was not able to file Burns’ return on-line. He mailed the return to the Burns with the instruction to sign the return and mail it to the State of Vermont. Mr. Barbera did not know the package never reached to the Burns until Varda Burns called him, which was after the due date of July 15, 2020. He is asking to excuse the penalty because of the difficulty that his firm had with their software due to COVID-19 as well as USPS’s difficulty to deliver mails due to COVID-19.

Smith **motioned** (2<sup>nd</sup> Lindberg) to adjourn the appeal hearing at 2:50 PM. **Vote was unanimous.**

Cheryl A. Lindberg, Chair  
Board of Listers  
Norwich, VT