

**Bristol Town Administrator**

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**From:** Wells, Thomas <TWells@wellslaw.com>  
**Sent:** Monday, May 16, 2022 1:17 PM  
**To:** Bristol Town Administrator  
**Cc:** Carol Wells; Bristol Clerk; Treasurer; Ian Albinson; Maria Hoaglund  
**Subject:** Re: Bristol Property Taxes

Valerie-

Okay. You can just present my writings, in particular my last one. I am mainly concerned that Bristol taxpayers who do pay their taxes are not unduly hurt for a mistake. Those who pay late must pay interest and penalty. A grace period for mailed payments will cost the Town nothing but a couple of days for a few payments and save others from the unhappy result of \$1400 penalty for taxes that were paid early, if by mail.

Thank you for your personal attention to this concern.

Tom

Sent from my iPhone

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On May 16, 2022, at 12:27 PM, Bristol Town Administrator <[townadmin@bristolvt.org](mailto:townadmin@bristolvt.org)> wrote:

Hi Tom,

The next Selectboard meeting is Monday, June 13. Or we can place this on Monday's agenda and have your notes speak for themselves. Let us know what you would like to do.

Thanks,

--Valerie

Valerie Capels, Town Administrator  
Town of Bristol  
1 South Street  
P.O. Box 249  
Bristol, VT 05443  
P: (802) 453-2410 Ext. 1  
F: (802) 453-5188  
E: [townadmin@bristolvt.org](mailto:townadmin@bristolvt.org)  
W: [www.bristolvt.org](http://www.bristolvt.org)  
FB: <https://www.facebook.com/bristolvt/>  
IG: <https://www.instagram.com/townofbristolvt/>  
Tw: @BristolTownAdm

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**From:** Wells, Thomas <[TWells@wellslaw.com](mailto:TWells@wellslaw.com)>  
**Sent:** Thursday, May 12, 2022 3:28 PM  
**To:** Bristol Town Administrator <[townadmin@bristolvt.org](mailto:townadmin@bristolvt.org)>  
**Cc:** Carol Wells <[carolwells@gmail.com](mailto:carolwells@gmail.com)>; Bristol Clerk <[clerk@bristolvt.org](mailto:clerk@bristolvt.org)>; Treasurer <[treasurer@bristolvt.org](mailto:treasurer@bristolvt.org)>; Ian Albinson <[ianalbinson@gmail.com](mailto:ianalbinson@gmail.com)>; Maria Hoaglund <[maria@wellsmountain.com](mailto:maria@wellsmountain.com)>  
**Subject:** Re: Bristol Property Taxes

Valerie—We will be away on the 23rd but I will find a time to bring this matter before the Selectboard. They are exactly who needs to address this because my concern is less the money than how taxpayers are treated. I will not appeal the fine as Carol and I donate substantially to many Bristol causes and we will look at this as a donation to the Town we love, if a coerced one.

My concern is that as a longtime taxpayer ( in this case us, but it could be anybody) who always pays their taxes, we should not be subject to large, \$1400 fine because of a mistake. People make mistakes.

In this case our bookkeeper should have walked the payment down, not mailed it. When she called, obviously concerned that she had made a mistake that cost her employer \$1400, she was confronted not with sympathy but instead was reportedly rather harshly treated. This should not have happened.

There is a relatively simple solution to this, used by other tax authorities—allow a grace period for receipt of taxes through the mail. If mailed and received say up to 5 days ( this long only because the USPO has become shockingly slow lately) after the due date count as in time. This policy will have no material effect on the Town and will avoid such harsh treatment to Bristol taxpayer. The Selectboard can bring such a change to a vote and this is what I will ask them to do.

I blame no one for this. Mistakes happen. I just want us to find away to be kind to all, especially someone who has made a simple mistake of assuming a mailed payment would arrive in 4 days.

Tom

Sent from my iPhone

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On May 12, 2022, at 11:19 AM, Bristol Town Administrator <[townadmin@bristolvt.org](mailto:townadmin@bristolvt.org)> wrote:

Hi Tom,

I received your 05/10/2022 note that you are still waiting to hear back from me. I believe I answered your question and have no other information to add. The next Selectboard meeting is May 23, but as Sharon and I have said, there is nothing Sharon or the Selectboard can do to adjudicate the matter of delinquent taxes.

I asked Sharon again if there was any new information. This is her response: “According to the Wells bookkeeper the check was mailed on April 11th. We picked up the mail everyday (including Friday the 15th when we were open) and inputted the checks on the same day as received. His check was not received by mail until April 20 (the following Wednesday). We have no control over the post office. We also don’t know whether the bookkeeper walked it to the post office or if the mailman picked it up at their office which adds extra processing time. The

post office sends all mail (including local mail) to a processing center which is then sent back to the post office creating even more processing time. Most people probably still assume that local mail stays local, but it doesn't. That's why they did away with the local slot at the post office."

I appreciate that you had every expectation your payment mailed on April 11 would arrive on or before the April 15 deadline. Unfortunately, it didn't. I will add that it is noted on the property tax bill (sample attached) that post marks will not be accepted for timely payment. The only next course of action would be to file a grievance letter with the Town Clerk requesting a tax abatement, which would then be forwarded to the Board of Civil Authority, who would then call a meeting to consider the request.

I know this is not the answer you were hoping for, but it's the only one I have.

--Valerie

Valerie Capels, Town Administrator  
Town of Bristol  
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Bristol, VT 05443  
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FB: <https://www.facebook.com/bristolvt/>  
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**From:** Wells, Thomas <[TWells@wellslaw.com](mailto:TWells@wellslaw.com)>  
**Sent:** Tuesday, May 3, 2022 6:34 PM  
**To:** Bristol Town Administrator <[townadmin@bristolvt.org](mailto:townadmin@bristolvt.org)>  
**Cc:** Carol Wells <[carolwells@gmail.com](mailto:carolwells@gmail.com)>  
**Subject:** Re: Bristol Property Taxes

Valerie— Do you have an answer for us yet? Thanks for confirming this is not part of the delinquent tax collector compensation. Tom

Sent from my iPhone

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On Apr 27, 2022, at 9:25 AM, Bristol Town Administrator <[townadmin@bristolvt.org](mailto:townadmin@bristolvt.org)> wrote:

Hi Tom,

I have little to add to my comments below. Income received from late fees or delinquent taxes are reported in the Town Report as general fund revenue line items and are no longer associated with the Delinquent Tax Collector as any kind of incentive like it used to be.

We will let you know if we have better or other news.

--Valerie

Valerie Capels, Town Administrator  
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**From:** Wells, Thomas <[TWells@wellslaw.com](mailto:TWells@wellslaw.com)>  
**Sent:** Tuesday, April 26, 2022 6:08 PM  
**To:** Bristol Town Administrator <[townadmin@bristolvt.org](mailto:townadmin@bristolvt.org)>  
**Cc:** Carol Wells <[carolwells@gmail.com](mailto:carolwells@gmail.com)>  
**Subject:** Re: Bristol Property Taxes

Valerie—

Presumably the envelope that was mailed had a postmark. Even with screwed mail I can not believe this took 9 days. I do not want to appeal taxes, if this cannot be fixed by Sharon, I want to discuss the procedures in place if they result in a taxpayer who always pays on time, who I think obviously has again, being fined \$1400. No accounting for mail, grace period etc. Although not widely known even the IRS has sane. Does this fine go just to the general fund or partially to tax collector who then has an incentive to say it is late? I want to make sure Bristol citizens are treated fairly in the best tradition of our town. This does not feel that way to me. I will wait to hear from you.

Thanks,  
Tom

Sent from my iPhone

On Apr 26, 2022, at 5:47 PM, Bristol Town Administrator <[townadmin@bristolvt.org](mailto:townadmin@bristolvt.org)> wrote:

Hi Tom,

I completely appreciate your frustration. I will review the situation with Sharon, but the bottom line is receipt. If there is a record that it was actually received on or before Apr. 15 but just not logged in to the register, there may be solution. I agree with Sharon that the Town cannot be responsible for what happens after an item is deposited at the Post Office for delivery and when it is actually received. I don't know if that is the case here, but in many communities, delivery routes were affected by either personnel outages due to COVID, other illness, vacancy, or some other reason. In any case, this is not a matter the Selectboard is authorized to adjudicate.

We will let you know if we have better or other news.

--Valerie

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**From:** Wells, Thomas <[TWells@wellslaw.com](mailto:TWells@wellslaw.com)>  
**Sent:** Monday, April 25, 2022 2:45 PM  
**To:** Bristol Town Administrator  
<[townadmin@bristolvt.org](mailto:townadmin@bristolvt.org)>  
**Cc:** Carol Wells <[carolvwells@gmail.com](mailto:carolvwells@gmail.com)>; Maria Hoaglund <[maria@wellsmountain.com](mailto:maria@wellsmountain.com)>  
**Subject:** Re: Bristol Property Taxes

Hi Valerie-

See below I just received from our bookkeeper. Wow, just wow. We have never paid our taxes late and did not this year. If this can not get corrected please put me on the agenda to discuss this with the Select Board. Citizens must be treated better than this.

Tom

Sent from my iPad

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On Apr 25, 2022, at 9:51 AM, Maria Hoaglund <[maria@wellsmountain.com](mailto:maria@wellsmountain.com)> wrote:

I spoke with Sharon at Bristol Clerks Office and she says that even though we mailed it on time she didn't get it until the 20th (which is BS) and she won't dismiss the penalties for us. She says other people have told her the same thing and it isn't her fault if the mail is slow. She said that "if we are going to send them in so late then we should hand deliver them". I didn't think mailing them on the 11th was *sending them late*. She was real snippy with me.

How do you want to proceed? I couldn't get her to bend and the five properties totals \$1400 in penalties and interest.

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Maria Hoaglund  
Accounting and HR Director  
Wells Mountain, LLC  
25 D Main St  
Bristol, VT 05443  
802-453-4059

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