



**BOARD OF ABATEMENT MEETING MINUTES  
OF SEPTEMBER 5, 2024**

Members: Donald Blake, Don McDowell\*, Ed Wilson, Julia Compagna, George Cormier, Leah Hollenberger, Monte Mason, Richard Craig, Shap Smith, Shelley Nolan, Siri Rooney\*, Urban Martin, Yvette Mason\*, and Sara Haskins (Clerk).

Listers: Brian Yeaton and Grant Wieler

Absent: Aimee Towne, Darcie Abbene, Chris Palermo, Jane Foster, Judy Bickford, Charles Burnham, Laura Streets

Applicants: Claire Eisenbaum\*

*\*participating via Zoom*

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**CALL MEETING TO ORDER**

Chair Ed Wilson called the Board of Abatement meeting to order at 6:01 PM at the Morrystown Municipal Building.

**AGENDA CHANGES/ADDITIONS**

None

**APPROVE MINUTES**

**1. Approve minutes May 9, 2024**

*Motion made by Urban Martin to approve the minutes of May 9, 2024. Motion seconded by Shelley Nolan. Motion carried. (16/0)*

**HEARINGS PURSUANT TO TITLE 24 V.S.A § 1535 TO CONSIDER ABATEMENT OF PROPERTY TAXES**

**1. Sally Barrows & Stacy Manosh - 185 Jersey Way (25029)**

Chair Ed Wilson opened the hearing at 6:04 PM by stating the name of the applicant, property location, parcel ID number.

Neither the applicant nor a representative were present. As the appellant was not present, Chair Wilson could not administer the oath to them or ask if they received a copy of the rules of procedure or had any questions about how the hearing would proceed.

Chair Wilson asked the Board members to disclose any conflicts of interest and/or ex parte communication. Leah Hollenberger disclosed she was neighbors to Stacy Manosh. Siri Rooney disclosed she had worked with Stacy Manosh when she was a victim of embezzlement at the store. The Board agreed they did not find these to be conflicts that the members should recuse themselves from the hearing.

As the applicant was not present, Chair Wilson read the abatement request form and written narrative on their behalf. The applicant requested abatement of taxes of \$290.69 in interest & penalty for the 2023-2024 tax year. No statutory criteria was listed on the application form. The written testimony stated that the tax check was mailed in plenty of time to arrive by the due date. The applicants felt that the post office delayed processing the letter and did not stamp processing identification on the envelope. The Town of Morristown stamped it received on May 20, 2024. The applicants requested an abatement due to the delay in the postal service processing mailing their payment.

No testimony was shared on behalf of the Listers as the applicants are not applying for abatement based on their assessed value.

Chair Wilson invited questions from the Board. The Board asked the Town Treasurer Sara Haskins if there was a history of late payments from the applicants. The Treasurer stated there was not. The Board questioned how the payment was received. The Treasurer stated most likely via the post office, but it could have been the drop box. How payments are received is not tracked, only the date they are received. The Board asked questions surrounding the ways taxpayers can make payments. The Treasurer explained payments can be mailed, placed in drop box, paid in person, over the phone, online, via ACH or direct debit. Various Board members shared stories of late or mixed mail they had received.

Chair Wilson explained that the Board will enter into deliberative session and will issue a written decision within 30 days.

The Board closed the hearing at 6:16 PM.

## **2. David & Claire Eisenbaum - 2436 Stagecoach Rd (12017)**

Chair Ed Wilson opened the hearing at 6:17 PM by stating the name of the applicant, property location, parcel ID number.

Chair Wilson administered the oath to the applicant, Claire Eisenbaum.

Chair Wilson asked the Board members to disclose any conflicts of interest and/or ex parte communication. There was none.

Chair Wilson asked the appellant if they received a copy of the rules of procedure and if they had any questions about how the hearing would proceed. The Appellant stated they had not received them but did not have any questions at that time. The Clerk stated that they were an attachment to the email with the meeting information.

Chair Wilson asked the application to identify the statutory category that the abatement request is being made under and present verbal and documentary evidence supporting the abatement request to the Board. A written abatement request form and narrative were presented asking for abatement of taxes of \$2,948.65 in principal for the 2023-2024 tax year due to taxes or charges upon real or personal property lost or destroyed during the tax year pursuant to Title 24 V.S.A § 1535(a)(5). Claire Eisenbaum shared testimony that they moved out of their house in June 2023 to remodel and add a second floor. Since that time, they have had two significant water damage incidents. On July 27, 2024, the contractor adding the second floor removed the roof and only placed a tarp. When it rained, the water poured down to the first floor requiring that the entire house be gutted. The estimated damage

was \$100,000. By April 2024, the house had been finished enough to move back into some of the space. The next night, on April 26, 2024, a faulty plumbing fixture on the second floor broke, and it rained down on the first floor again, causing extensive damage a second time. The estimated damage from the second incident was \$70,000. The applicants were not able to live in the property the entire 2023-2024 tax year and just moved back into the house this week after more than a year.

Brian Yeaton shared testimony on behalf of the Listers. The Listers agree with the testimony presented by the applicant. They have already reduced the tax assessment for 2024-2025 by \$170,000 the value of the dwelling. They are in support of the abatement request of \$2,948.65 for the 2023-2024 tax year.

Chair Wilson invited questions from the Board. The Board questioned if \$170,000 was the full value of the dwelling. The Listers stated it was.

Chair Wilson explained to the appellant that the Board will enter into deliberative session and will issue a written decision within 30 days.

The Board closed the hearing at 6:31 PM.

### **3. Small balances due**

Sara Haskins presented a list of 13 accounts with small balances due of \$10.00 or less due to payments crossing in the mail and checks written for wrong amounts for a total amount abated of \$11.89 for the time period of October 26, 2023- August 30, 2024.

***Motion made by Richard Craig to accept the list of small abated amounts as presented. Motion seconded by Shelley Nolan. Motion carried (16/0).***

### **OTHER BUSINESS**

Ed Wilson asked the Board to have a moment of silence in honor of former Morristown BCA chair Francis Favereau. After the moment of silence, the Board shared stories of the variety of service Francis had done for the community through the years, remembering him.

### **DELIBERATIVE SESSION**

***Motion made by Shap Smith to go into deliberative session at 6:36 PM. Motion seconded by Urban Martin. Motion carried (16/0).***

The Board closed the hearings and entered deliberative session at 6:37 PM.

- ***Sally Barrows & Stacy Manosh - 185 Jersey Way (25029)***

***Motion made by Shap Smith to approve the abatement request of Sally Barrow and Stacy Manosh of \$258.39 in penalty and \$32.30 in interest for tax year 2023-2024. Richard Craig seconded the motion. The Board discussed that even though they were sympathetic to the appellant's situation, there was not a statutory criteria that allowed them to approve the abatement. Motion failed. (0/16)***

- ***David & Claire Eisenbaum - 2436 Stagecoach Rd (12017)***

***Motion made by Shap Smith to approve the abatement request of David & Claire Eisenbaum for the amount***

***of \$2,948.65 in principal for tax year 2023-2024 due to taxes or charges upon real or personal property lost or destroyed during the tax year pursuant to Title 24 V.S.A § 1535(a)(5). Richard Craig seconded the motion. Motion passed. (16/0)***

***Motion made by Shap Smith to exit the deliberative session at 6:57 PM. Motion seconded by Shelley Nolan. Motion carried (16/0).***

**ADJOURN**

***Motion made by Shap Smith to adjourn. Motion seconded by Shelley. Motion carried. (16/0)***

Meeting adjourned at 6:58 PM.

Submitted and filed this September 8, 2024.

Sara Haskins, Clerk

*Please note all minutes are in Draft form and are subject to approval at the next Board of Abatement meeting.*