



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

- Members: Darcie Abbene, Donald Blake, Don McDowell, Ed Wilson, George Cormier, Judy Bickford, Leah Hollenberger, Monte Mason, Richard Craig, Shap Smith, Shelley Nolan, Urban Martin, and Sara Haskins (Clerk).
- Listers: Grant Wieler and Terri Sabens* (assessor)
- Absent: Aimee Towne, Chris Palermo, Jane Foster, Julia Compagna, Laura Streets, Siri Rooney, and Yvette Mason.
- Applicants: Caleb Suddaby, Nicholaas Vasiliadis*, Christopher Wilcox*
- Guests: Kevin Petrochko

**participating via Zoom*

CALL MEETING TO ORDER

Chair Ed Wilson called the Board of Abatement meeting to order at 6:14 PM at the Morristown Municipal Building.

AGENDA CHANGES/ADDITIONS

None

APPROVE MINUTES

1. Approve minutes of September 5, 2024.

Motion made by Shap Smith to approve the minutes of September 5, 2024. Motion seconded by Shelley Nolan. Motion carried. (13/0) Judy Bickford abstained.

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

1. Caleb Suddaby-60 Sparrow Lane (09007)

Chair Ed Wilson opened the hearing at 6:15 PM by stating the name of the applicant, property location, parcel ID number.

Chair Wilson administered the oath to the applicant, Caleb Suddaby.

Chair Wilson asked the Board members to disclose any conflicts of interest and/or ex parte communication. Darcie Abbene shared that she is friends with the Suddabys. The Board did not feel that she needed to recuse herself.

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 received them and did

not have any questions at that time.

Chair Wilson asked the Appellant 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 \$2,579.19 in principal plus \$77.37 in interest for the 2023-2024 tax year due to taxes or charges in which there is a mistake of the listers pursuant to Title 24 V.S.A § 1535(a)(4). Caleb Suddaby shared testimony that in 2023 the reappraisal company did not go into their house but based their reappraisal from the outside, which resulted in an inaccurate bathroom count, inaccurate finished square footage of the house and an inaccurate percentage of completion. In 2024, when Terri Sabens, the assessor, came to verify the completion status, she noticed the errors made in 2023 by the reappraisal company and immediately fixed them on the 2024-25 Grand List. In the 2023 Grand List the property was assessed as 100% completed when it is only at 75%. Additionally, the basement was listed as 1172 square feet when it should have been 835. Additionally, an extra bathroom was charged on the 2023 Grand List. The Suddabys did not grieve the assessment in 2023 because they were not aware of the errors. In addition to the principal amount, they have requested 3% interest on the principal amount for what could have been earned if it was in an interest-bearing CD earning 3%. The appellants presented a copy of their 2024 change of appraisal notice and both the before and after property records cards showing the corrected data errors that resulted in a change in appraisal.

Terri Sabens shared testimony on behalf of the Listers. Terri shared that she agreed with the testimony presented by Caleb Suddaby. NEMRC, the reappraisal company, did the majority of the inspections from the outside. The error occurred by NEMRC during the reappraisal in 2023. The applicant did not grieve the 2023-2024 tax assessment but when the mistake was found in 2024 Terri made the corrections on the 2024-25 Grand List.

Chair Wilson invited questions from the Board. The Board asked clarifying questions on the timing of events and the process for the reappraisal.

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 6:24 PM.

2. Nicholaas Vasiliadis Inc - 30 Mountain View Plaza (08076)

Chair Ed Wilson opened the hearing at 6:26 PM by stating the name of the applicant, property location, parcel ID number.

Chair Wilson administered the oath to the applicant, Nicholaas Vasiliadis.

Chair Wilson asked the Board members to disclose any conflicts of interest and/or ex parte communication. Shelley Nolan shared she used to play cards along time ago with the applicant. The Board did not feel that she needed to recuse herself.

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 received them and did not have any questions at that time.

Chair Wilson asked the Appellant 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 \$5,496.66 in principal for the 2023-2024 tax year due to taxes or charges in which there is a mistake of the listers pursuant to Title 24 V.S.A § 1535(a)(4). Nicholaas Vasiliadis shared testimony that he was out of the country when the reappraisal was completed. He compared his properties to others and his was a lot higher. He notified the Listers that the assessed value was materially overstated and grieved his property in 2024. The assessors acknowledged the grievance and adjusted the assessment for the 2024-2025 tax year. He is requesting an abatement of \$5,496.66 for FY2023-2024 based on the reduced assessed value of \$292,500 made in 2024 due to taxes or charges in which there is a mistake of the listers pursuant to Title 24 V.S.A § 1535(a)(4).

Terri Sabens shared testimony on behalf of the Listers. Terri shared that she agreed with the testimony presented by Nicholaas Vasiliadis. The Appellant did not grieve at the time of reappraisal but did grieve the next year in 2024. At the time of grievances in 2024, the Listers lowered the assessment by \$292,500 for the tax year 2024-2025.

Chair Wilson invited questions from the Board. The Board asked questions surrounding the timeline of events.

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 6:36 PM.

3. Christopher Wilcox & Cinthia Audet- 4925 Randolph Rd (16132-01)

Chair Ed Wilson opened the hearing at 6:39 PM by stating the name of the applicant, property location, parcel ID number.

Chair Wilson administered the oath to the applicant, Christopher Wilcox.

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 received them and did not have any questions at that time.

Chair Wilson asked the Appellant 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 \$45.39 in interest for the 2024-2025 tax year due to charges in which there is a manifest error pursuant to Title 24 V.S.A § 1535(a)(4). Christopher Wilcox shared testimony that he submitted a request with his online banking platform for TD Bank to issue his property tax payment 5 days prior to the due date requesting it arrive by November 15. Due to circumstances out of his control, the check did not arrive at the Treasurer's office until November 18, 2024. He supplied a confirmation letter from TD Bank stating that a paper check was remitted by the bank on Nov 8, 2024 and its estimated arrival date was November 15, 2024. There was no USPS cancelation stamp on the envelope as the bank used a bulk mailing permit. He has never had a late payment issued by TD Banks electronic system.

The Listers did not have testimony to share on this hearing.

Chair Wilson invited questions from the Board. The Board asked Sara Haskins, Town Treasurer, to share testimony. Sara showed a copy of the check and the envelope showing that it arrived on November 18, 2024 and there was no USPS cancellation stamp on the mailing envelope just a preprinted presort bulk mailing permit with no date. Sara also provided a copy of a tax bill form that shows the language: "*Only official USPS cancellation marks will be considered timely."

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 6:49 PM.

OTHER BUSINESS

None

DELIBERATIVE SESSION

Motion made by Shap Smith to go into deliberative session at 6:50 PM. Motion seconded by Judy Bickford. Motion carried (13/0).

The Board closed the hearings and entered deliberative session at 6:50 PM.

Motion made by Shap Smith to exit the deliberative session at 7:39 PM. Motion seconded by Judy Bickford. Motion carried (13/0).

Motion made by Shap Smith to approve the abatement request of Caleb & Arynne Suddaby for the amount of \$2,656.56 in principal for tax year 2023-2024 due to taxes or charges in which there is a mistake of the listers pursuant to Title 24 V.S.A § 1535(a)(4). Don McDowell seconded the motion. Motion carried. (12/1) Judy Bickford (N).

Motion made by Shap Smith to approve the abatement request of Caleb & Arynne Suddaby for the amount of \$77.37 in interest that would have been earned for tax year 2023-2024 due to taxes or charges in which there is a mistake of the listers pursuant to Title 24 V.S.A § 1535(a)(4). Don McDowell seconded the motion. Motion failed. (0/13)

Motion made by Shap Smith to approve the abatement request of Nicholass Vasiliadis Inc for the amount of \$5,496.66 in principal for tax year 2023-2024 due to taxes or charges in which there is a mistake of the listers pursuant to Title 24 V.S.A § 1535(a)(4). Don McDowell seconded the motion. Motion failed. (5/8) Darcie Abbene (Y), Donald Blake (N), Don McDowell (N), Ed Wilson (Y), George Cormier (Y), Judy Bickford (N), Leah Hollenberger (N), Monte Mason (N), Richard Craig (N), Shap Smith (N), Shelley Nolan (Y), Urban Martin (Y), and Sara Haskins (N).

Motion made by Shap Smith to approve the abatement request of Christopher Wilcox for the amount of \$45.39 in interest for tax year 2024-2025 due to taxes or charges in which there is a manifest error pursuant to Title 24 V.S.A § 1535(a)(4). Richard Craig seconded the motion. Motion failed. (0/13)

ADJOURN

Motion made by Richard Craig to adjourn. Motion seconded by George Cormier. Motion carried. (13/0)

Meeting adjourned at 7:45 PM.
Submitted and filed this December 9, 2024.
Sara Haskins, Clerk

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