TOWN OF MORRISTOWN
18 LOWER MAIN STREET
MORRISVILLE, VERMONT 05661-0748

BOARD OF CIVIL AUTHORITY MEETING

The Board of Civil Authority of the Town of Morristown, notified and warned to meet at the Conference Room at the Tegue Building, 43 Portland Street in said town, met on Wednesday, the 14th day of December 2005.

Members present: Theresa Breault, Dawn Andrews, Siri Rooney, Peg Demars, David Yacovone, Steve Bousquet, Todd Yando, Thomas Hirchak, Steve Leach, Francis Favreau, Edward Wilson and Mary Ann Wilson.

Members absent: Shap Smith, Paul Griswold, Ken Campbell, Shaun Bryer and Brian Kellogg.

Listers present: Charles McArthur, Tom Williams and Larry Hale.

1. Chairman Favreau opened the meeting at 5:30 PM.

2. On a motion by Peg Demars with a second by Dawn Andrews, the board voted to approve minutes of the 8/25/05 meeting as presented.

3. New Business:

   A. Pursuant to Title 24 V.S.A § 1535, the board considered the following requests for abatement of real estate and personal property taxes assessed.

   i) Nancy Person was scheduled at 5:45 PM but did not appear. Clerk Wilson read her letter of abatement dated 11/7/05 to the board. (See attached). Ed Wilson moved to approve the abatement as requested in the letter of appeal dated 11/7/05 under criteria #3 - "inability to pay". Motion seconded by Dave Yacovone. During discussion, the board reviewed Ms. Person's personal tax returns. For 2003, it is stated that her occupation is as a teacher, the adjusted gross income is less than $10,000 and there is interest and ordinary dividends from investments. For 2004, the return states "disabled" as occupation, the adjusted gross income is less than $10,000, there is interest and ordinary dividends from investments, and assets were sold. The Listers explained that this property is co-owned as joint tenants with rights of survivorship with Laura Fuchs. There has been no request for abatement by the co-owner, and there is nothing in the deed or mortgage to indicate that Ms. Person is solely responsible for the property taxes. The town treasurer has shown that taxes for prior years have been paid in full and on time, and that the first installment for FY2006 has been paid in full and on time. The board voted to call the question and vote on the motion. The motion was denied unanimously because the appellant has not sufficiently demonstrated "inability to pay" as required under the criteria for abatement.

   ii) Lindy Lou Gomes was scheduled at 6:00 PM, but did not appear. Clerk Wilson read her letter of abatement dated 11/14/05 to the board. (See attached). Dawn Andrews moved to abate taxes for FY2004 in the amount of $144.18; and for FY2005 in the amount of $144.74, for a total of $288.92 under criteria #3 - "inability to pay". Motion seconded by Peg Demars. Upon vote, the motion was denied unanimously because the appellant has not sufficiently demonstrated "inability to pay" as required under the criteria for abatement. The board instructed the town treasurer, to assist Ms. Gomes in setting up a payment plan that would enable her to pay off her past due taxes.

iii) Julie Chauvin appeared for the hearing for CCS Construction, LLC., and she was sworn in. Clerk Wilson read her letter of abatement dated 11/29/05 to the board. (See attached). Ms. Chauvin stated that CCS had been leasing a large forklift through C.I.T. Group Equipment Financing, and paying property taxes on the lift. Lister McArthur stated that C.I.T. had submitted an inventory listing for the 2003 and 2004 Grand List for equipment labeled "lift". Because no inventory value was reported for the 2005 Grand List, the Listers, on 6/21/04, sent a Certified Notice of Change of Appraisal to C.I.T. There was no timely response, and a tax bill was created and mailed in September 2004. The unpaid FY2005 was forwarded to the delinquent tax collector on May 20, 2005. After repeated attempts to collect the taxes, the property went to tax sale for collection. It was at that point that C.I.T. responded that they were not responsible for the taxes on the equipment because it had been sold to CCS in 2004. According to Ms. Chauvin, she never received a bill of sale from C.I.T., officially conveying the equipment to CCS. Eventually, the Listers learned that this "lift" as stated on the inventory was in fact "rolling stock" and should not have been reported as inventory by C.I.T. Ms. Chauvin is requesting abatement of FY2005 taxes due in the amount of $438.94, under criteria #4 - manifest error or mistake of the listers. On a motion by Ed Wilson, with a second by Peg Demars, the board voted affirmatively to abate the FY2005 taxes in the amount of $438.94 due to a manifest error. No refunds or credits are to be issued.

iv) Town treasurer, Mary Ann Wilson asked the board to abate $40.65 for FY05 for small amounts due on 12 accounts. Small balances are due to demand letters and tax payment crossing in the mail. On a motion by Theresa Breault with a second by Peg Demars, the board voted affirmatively to abate $40.65 of taxes, penalty and interest. No refunds or credits are to be issued.

With no other business to come before the board, meeting adjourned at 6:45 PM upon motion.

Respectfully submitted,

Mary Ann Wilson, Clerk
Board of Civil Authority – Board of Abatement