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MINUTES: BOARD OF ABATEMENT MEETING
of November 14, 2019

The Board of Abatement of the Town of Morristown, notified and warned, met in the Conference Room at the Municipal Office Building, 43 Portland Street in said town on Thursday, November 14, 2019 at 6:00 P.M.

BOA Members present:
Justice of the Peace: Aimee Towne, Darcie Abbene, Donald Blake, Edward Wilson, Monte Mason, Peg Demars, Ronald Stancliff, Sam Guy, Shelley Nolan, Urban Martin.
Selectboard: Brian Kellogg
Listers: Paul Griswold & Maria Ward
Clerk: Sara Haskins
Appellants & Guests: Terrance Jones, Steven Jones, Robert Jones, Sally Jones, Cindy Jones, Duncan Hastings, Caleb Magoon, Tasha Wallis, Leo Clark, James Goldsmith & John Brigati.

- The meeting was called to order at 6:04 PM.

- The following items were added to the agenda:

    - Approve Board of Abatement Rules of Procedure
    - Consider abatement of real estate and personal property for El Diablo Industries LLC & 10 Railroad Street

- ***Upon motion by Peg Demars and seconded by Shelley Nolan the Morristown Board of Abatement rules of procedure were approved and adopted (14/0).***

- ***Upon motion by Peg Demars and seconded by Maria Ward the minutes of the June 24, 2019 meeting were approved (14/0).***

- Pursuant to Title 24 V.S.A § 1535, to consider abatement of real estate and personal property taxes assessed.

    - **Terrance Jones (#16030-07) 57 Lawrence Rd**
      Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID # and administering the oath to the appellant Terrace Jones. Shelley Nolan disclosed that Terrance Jones had been to her place of employment and told her that he was seeking abatement. She did not engage in conversation with him regarding the situation. The appellant Terrance Jones was present for the

hearing and explained why he was requesting abatement along with submitting the written abatement request form and narrative. He requested $1,767.18 be abated for the tax year 2019-20 under criteria #3 taxes of persons who are unable to pay their taxes. He explained to the Board that he has been struggling with health issues and is currently unable to work. He is the single father of five children. They are in the process of building their own home and a second smaller home as a rental income. Their main home is only 60% built and has no heat. The smaller home is 90% complete and they are living in it for the winter. He has no mortgage on the property. He tried to get a loan on the smaller home but was told by the bank that he would have to subdivide the properties first. He was denied a subdivision waiver from the Morristown Development Review Board. He requested abatement this year so that he can finished building the smaller home and start to rent it for income. He submitted two graphs showing property tax projections and small business contribution to income stability.

Ron Stancliff made a motion to go into deliberative session after all testimonies. Peg Demars seconded the motion. Motion passed (14/0).

- **Lamoille County Development Council DBA Lamoille County Planning Commission (#07141) Cote Hill Rd**
  Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID # and administering the oath to the appellants Caleb Magoon & Duncan Hastings. Sara Haskins disclosed that her mother is a member of Lamoille County Planning Commission County Board. LCPC requested abatement of the FY18-19 and FY19-20 taxes, penalty & interest for a total of $1,182.24 under criteria #4 taxes of charges in which there is a manifest error or mistake of the Listers. Paul Griswold & Maria Ward presented a letter on behalf of the Listers sharing the opinion of the Town Assessor, Terri Sabens, that the property in question should be categorized as non-taxable as LCPC is a statutory "political subdivision" of the State of Vermont. The appellants Caleb Magoon and Duncan Hastings were present for the hearing and presented both oral and written testimony as to why LCPC was requesting abatement along with submitting the written abatement request form and narrative. The property in question is an island in the middle of Kenfield Brook with no access. It was donated 50 years ago to LCPC with very restrictive covenants including the requirement that it "shall be for public use and shall be preserved and managed for the public good by the grantee herein". At the time is was supposed to be immediately gifted and transferred to the Vermont Fish & Wildlife Department but for some unknown reason it never was. LCPC wasn't even aware that they were owners of the property until they received the first change of appraisal notice in May of 2018 and the first property tax bill in September of 2018. LCPC does not want the property, they are a planning entity and not in the business to be land owners. They have tried to give the property to the Town of Morristown and the Morristown Conservation Commission but they have not wanted to accept it. Duncan Hasting provided written testimony in support of their case asking for multiple reasons for abatement. 1) Confusing/defective change of appraisal note.

2) LCPC being a political subdivision of the State and therefore tax exempt. 3) Education grand lists exempt any parcel of land that provides public access to public waters. 4) Misclassified as a "site" on the grand list and wrong grade factor on the municipal grand list. ***Ron Stancliff made a motion to approve the abatement of Parcel ID#07141 as requested by the Lamoille County Planning Commission. Peg Demars seconded the motion. Paul Griswold amended the motion to include the total amount to abate as $1,182.24 for tax years FY18-19 and FY19-20 under criteria #4 taxes or charges in which there is a manifest error or a mistake by the Listers. Ron Stancliff seconded the motion. Motion passed as amended (14/0).***

Aimee Towne made an advisory motion to ask the Listers to revisit the property as listed on the grand list and classify it as tax exempt and present it as Errors & Omissions to the Selectboard. Urban Martin seconded the motion. Motion passed (14/0).

- **El Diablo Industries LLC (#21165) and 10 Railroad Street (#90645)**
  10 Railroad Street

  Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID # and administering the oath to the appellants James Goldsmith and John Brigati. The appellant James Goldsmith was present for the hearing and explained why he was requesting abatement along with submitting the written abatement request form and narrative. He requested $4940.53 be abated from the property tax bill for parcel ID #21165 and $56.64 be abated for parcel ID#90645 for the business personal property tax bill for FY 19-20 under criteria #5 taxes or charges upon real or personal property lost or destroyed during the tax year. Mr. Goldsmith shared with the Board that on October 15, 2019 during a routine service call to pump their grease trap that Hartigans Wastewater Service pumped the entire contents of its sewage truck into the kitchen and surrounding rooms of 10 Railroad. As a result, the business was shut down and the building declared contaminated beyond repair by the Vermont Department of Health. The whole building needs to go through a complete gut renovation and all contents in the building must be destroyed and replaced. They anticipate it to take at least 6 months to rebuilding and open again.

  Ron Stancliff made a motion to go into deliberative session. Brian Kellogg seconded the motion. Motion passed. (14/0)

  Sam Guy made a motion to come out of deliberative session. Urban Martin seconded the motion. Motion passed. (14/0)

  Shelley Nolan made a motion to approve the abatement as requested from El Diablo Industries LLC & 10 Railroad Street for FY 19-20 for both parcel ID #21165 in the amount of $4940.53 and $56.64 be abated for parcel ID#90645 for the business personal property tax bill under criteria #5 taxes or charges

upon real or personal property lost or destroyed during the tax year. Peg Demars seconded the motion. Motion passed (14/0).

Peg Demars made a motion to approve the abatement as requested from Terrance Jones for FY 19-20 for Parcel ID# 16030-07 in the amount of $1,767.18 under criteria #3 taxes of persons who are unable to pay their taxes. Brian Kellogg seconded the motion. The Board discussed that even though they were sympathetic to the appellant's situation they did not have enough evidence to support the abatement as requested. Urban Martin called the question. Motion failed. (0/14).

- Sara Haskins presented a list of 38 accounts with small balances due of $10.00 or less due to payments crossing in the mail and additional accrued penalty and interest, the majority resulting from the supplemental tax bills, for a total amount abated of $121.51. ***Aimee Towne made a motion to accept the list of small abated amounts as presented. Shelley Nolan seconded the motion. Motion passed (14/0).***

With no other business, the meeting was adjourned at 7:55 PM upon motion by Peg Demars and seconded by Shelley Nolan.

Respectfully submitted and filed this 18th day of November 2019
Sara Haskins, Clerk- Board of Abatement

Please note all minutes are in draft form and are subject to approval at the next BOA meeting.