



BOARD OF ABATEMENT MEETING November 3, 2022

The Board of Abatement of the Town of Morrystown, notified and warned, met in the Conference Room at the Municipal Office Building, 43 Portland Street in said town on Thursday, November 3, 2022 at 6:00 P.M.

BOA Members present:

Justice of the Peace: Brent Paine, Darcie Abbene, Donald Blake, Ed Wilson, Julia Compagna*, Monte Mason, Shap Smith, Shelley Nolan, Siri Rooney*, Urban Martin

Selectboard: Judy Bickford, Don McDowell

Listers: Brian Yeaton, Duane Sprague

Clerk: Sara Haskins

Appellants & Guests: Hassan Babajane*, Adam Glick, Ethan Waldman*

*participating via zoom

Chair Ed Wilson called the meeting to order at 6:03 PM at the Morrystown Municipal Building.

AGENDA CHANGES/ADDITIONS
None

APPROVE MINUTES

Motion made by Judy Bickford to approve the minutes of June 21, 2022. Motion seconded by Urban Martin. Motion carried (15/0).

ABATEMENT HEARINGS

Pursuant to Title 24 V.S.A § 1535, the following hearings took place to consider abatement of real estate and personal property taxes assessed.

1. Parcel ID: 13075-01, Hassan Babajane (formerly Dubie) 377 Elmore Mountain Rd Residential Property

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and administered the oath to the appellant, Hassan Babajane. Ed Wilson asked if anyone had a conflict of interest to disclose. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year due to taxes or charges in which there is manifest error (#4). Hassan Babajane shared testimony that they are new homeowners in Morrystown. They were not given a copy of the tax bill at the closing. When they went to the Town Clerks Office to ask for a copy of the bill they learned that they were delinquent and penalty and interest has been applied to the account. He requested abatement of \$502.04 in penalty & interest for the tax year 2021-2022.

**2. Parcel ID: 21183, 82 Pleasant LLC (formerly Cookson) 82 Pleasant St
Residential Property**

Ed Wilson opened the hearing by stating the name of the appellant, property location, parcel ID# and administered the oath to the appellant's representative, Adam Glick. Ed Wilson asked if anyone had a conflict of interest to disclose. A written abatement request form and narrative were presented asking for abatement of taxes for the 2022-2023 tax year due to taxes or charges upon real or personal property lost or destroyed during the tax year (#5). Adam Glick shared testimony that the building was demolished on October 1, 2022. The Listers agreed with the testimony. They requested abatement of \$2,174.59 in principal on the building value only for the tax year 2022-2023.

**3. Parcel ID: 70126, Ethan Waldman, 928 Moren Loop
Residential Property**

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and administered the oath to the appellant, Ethan Waldman. Ed Wilson asked if anyone had a conflict of interest to disclose. A written abatement request form and narrative were presented asking for abatement of taxes for the 2022-2023 tax year due to taxes or charges upon a mobile home moved from the town during the tax year as a result of a change in use of the mobile home park land or parts thereof, or closure of the mobile home park in which the mobile home was sited (#9). Ethan Waldman shared testimony that he has a tiny home on wheels which was removed from Morristown to Chittenden county on May 14, 2022. He requested abatement of \$537.96 in principal for the tax year 2022-2023.

**4. Parcel ID: 90741. First American Commercial Bancorp Inc
Business Personal Property**

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and asked if anyone had a conflict of interest to disclose. Sara Haskins gave testimony that she submitted the abatement request as Delinquent Tax Collector for a total of \$27.70 for tax year 2020-2021 as the Town of Morristown is no longer collecting tax on business personal property. Sara continues to mail delinquent tax statements but the balance due is not worth the cost of collecting it.

**5. Parcel ID: 90736. Huntington Technology Finance & Subs, 370 Munson Ave
Business Personal Property**

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and asked if anyone had a conflict of interest to disclose. Sara Haskins gave testimony that she submitted the abatement request as Delinquent Tax Collector for a total of \$80.14 for tax year 2021-2022 as the Town of Morristown is no longer collecting tax on business personal property. Sara continues to mail delinquent tax statements but the balance due is not worth the cost of collecting it.

6. Parcel ID: 90750, Huntington Technology Finance & Subs, 105 Morrisville Plaza Business Personal Property

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and asked if anyone had a conflict of interest to disclose. Sara Haskins gave testimony that she submitted the abatement request as Delinquent Tax Collector for a total of \$19.52 for tax year 2021-2022 as the Town of Morristown is no longer collecting tax on business personal property. Sara continues to mail delinquent tax statements but the balance due is not worth the cost of collecting it.

7. Small Balances Due

Sara Haskins presented a list of 4 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 \$20.96 for the time period of June 16 - October 27, 2022.

OTHER BUSINESS

Discuss letter from Jacob Evans

The Board discussed the letter submitted by Jacob Evans regarding the decision made by the Board to deny his abatement request in June of 2022. After a brief discussion on the abatement criteria allowed in state statute and the layout of property tax bill forms in Vermont the Board agreed to continue to only grant abatement requests when statutory criteria is met.

Motion made by Judy Bickford to go into deliberative session at 6:32 PM. Motion seconded by Shelley Nolan. Motion carried (15/0).

Parcel ID: 13075-01, Hassan Babajane (formerly Dubie) 377 Elmore Mountain Rd
Motion made by Shap Smith to approve the abatement request of Hassan Babajane -377 Elmore Mountain Rd for \$502.04 in penalty & interest for the tax year 2021-2022 due to taxes or charges in which there is manifest error pursuant to Title 24 V.S.A § 1535(a)(4). Motion seconded by Judy Bickford. 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 as requested. Motion failed (0/15).

Parcel ID: 21183, 82 Pleasant LLC (formerly Cookson) 82 Pleasant St
Motion made by Donnie Blake to approve the abatement request of 82 Pleasant LLC -82 Pleasant St for \$2,174.59 in principal for the tax year 2022-2023 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). Motion seconded by Shelley Nolan. Motion carried (15/0).

Parcel ID: 70126, Ethan Waldman, 928 Moren Loop
Motion made by Shap Smith to approve the abatement request of Ethan Waldman -928 Moren Loop for \$537.96 in principal for the tax year 2022-2023 due to taxes or charges upon a mobile home moved from the town during the tax year as a result of a change in use of the

mobile home park land or parts thereof, or closure of the mobile home park in which the mobile home was sited pursuant to Title 24 V.S.A § 1535(a)(9). Motion seconded by Judy Bickford. 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 as requested. Motion failed (0/15).

Parcel ID: 90741. First American Commercial Bancorp Inc

Motion made by Shap Smith to abate the business personal property taxes for First American Commercial Bancorp Inc in total of \$27.70 for the tax year 2020-2021 due to the inability to collect. Motion seconded by Shelley Nolan. Motion carried (15/0).

Parcel ID: 90736. Huntington Technology Finance & Subs, 370 Munson Ave

Motion made by Shap Smith to abate the business personal property taxes for Huntington Technology Finance & Subs in total of \$80.14 for the tax year 2021-2022 due to the inability to collect. Motion seconded by Shelley Nolan. Motion carried (15/0).

Parcel ID: 90750, Huntington Technology Finance & Subs, 105 Morrisville Plaza

Motion made by Shap Smith to abate the business personal property taxes for Huntington Technology Finance & Subs in total of \$19.52 for the tax year 2021-2022 due to the inability to collect. Motion seconded by Shelley Nolan. Motion carried (15/0).

Small Balances Due

Motion made by Urban Martin to accept the list of small abated amounts as presented. Motion seconded by Judy Bickford. Motion carried (15/0).

Motion made by Judy Bickford to come out of deliberative session at 7:02 PM. Motion seconded by Urban Martin. Motion carried (15/0).

ADJOURN

Motion made by Shap Smith to adjourn. Motion seconded by Don McDowell. Motion carried (15/0).

Meeting adjourned at 7:03 PM.

Respectfully submitted and filed November 7, 2022

Sara Haskins, Clerk- Board of Abatement

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