



**BOARD OF ABATEMENT MEETING MINUTES
OF NOVEMBER 2, 2023**

Members: Donald Blake, Ed Wilson, Julia Compagna*, Leah Hollenberger*, Monte Mason, Richard Craig, Shap Smith, Shelley Nolan, Siri Rooney, Urban Martin, Don McDowell, Charles Burnham (Lister), Sara Haskins (Clerk)

Absent: Aimee Towne, Darcie Abbene, Jane Foster, Yvette Mason, Judy Bickford, Laura Streets, Chris Palermo, Brian Yeaton, Duane Sprague

Appellants: Cristina Mink, Donald & Cindy Compagna

**participating via Zoom*

CALL MEETING TO ORDER

Chair Ed Wilson called the meeting to order at 6:02 PM at the Morrystown Municipal Building.

AGENDA CHANGES/ADDITIONS

Donald Compagna's address was listed as 228 VT Rte 15E on the agenda and should be 2284 VT Rte 15E.

APPROVE MINUTES

1. Approve minutes of June 22, 2023

Motion made by Shap Smith to approve the minutes of June 22, 2023. Motion seconded by Shelley Nolan. Motion carried. (13/0)

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

1. Kelly Gibbs-8 First Street (70041)

Ed Wilson opened the hearing by stating the name of the applicant, property location and parcel ID number. Neither the applicant nor a representative were present. Chair Wilson asked the BCA members to disclose any conflicts of interest and/or ex parte communication. There was none. A written abatement request form and narrative were presented asking for abatement of taxes for the 2022-2023 and 2023-2024 tax years due to taxes or charges of persons who are unable to pay their taxes, charges, interest, and/or collection fees (#3). As the applicant was not present, Chair Wilson read the written testimony on their behalf. The applicant was involved in a domestic violence situation and is unable to financially pay for the property taxes. The applicant requested abatement of \$605.87 in principal, penalty & interest for the tax year 2022-2023 and \$520.32 in principal for the tax year 2023-2024. As the applicant was not present, the Board was not able to ask her questions or ask for supporting documents. The Board closed the hearing at 6:09 PM.

2. Tolusa, LLC - 29 Cheney Lane (23025-01)

The Board moved this hearing to the last hearing spot of the evening to allow time for the applicant to arrive. Ed Wilson opened the hearing at 6:41 PM by stating the name of the applicant, property location and parcel ID number. Neither the applicant nor a representative were present. Chair Wilson asked the BCA members to disclose any conflicts of interest and/or ex parte communication. There was none. A written abatement request form and narrative were presented asking for the abatement of principal, interest, and penalties for the 2022-2023 tax year due to taxes or charges in which there is a manifest error or mistake of the listers (#4). As the applicant was not present, Chair Wilson read the written testimony on their behalf. The applicant requested an abatement due to the lack of sufficient notice of the 2022-23 property tax bills as the bill for parcel ID 23025-01 was sent to the prior owner of the property and the new owner did not receive notice that there was a second tax bill for the property until after it had gone delinquent. As soon as he received notice of it being due, he paid the principal amount. He is contesting the penalty and interest charges. Additionally, the applicant requested abatement based on the lister's failure to send one tax bill for the two contiguous parcels of property on Cheney Lane. Contiguous properties with the same ownership should be listed together for tax purposes as a single parcel in the grand list. As this did not occur, he is additionally asking for an abatement of any increased property taxes resulting therefrom. The applicant requested abatement of \$840.81 in penalty & interest for the tax year 2022-2023 plus any principal increase because of two bills being created instead of one. As the applicant was not present, the Board was not able to ask him questions. The Board reviewed the documents submitted and the timeline of when he purchased the property. The applicant purchased in late April of 2022 and the bills in question were created in September 2022 a few months after the closing took place. In 2021-22 there was one property tax bill for these parcels, in 2022-2023 there were two property tax bills created and in 2023-2024 there was one property tax bill. The Board closed the hearing at 6:56 PM.

3. Mink Properties LLC- 62 South St (23078)

Ed Wilson opened the hearing at 6:09 PM by stating the name of the applicant, property location, parcel ID number and administering the oath to the applicant, Cristina Mink. Chair Wilson asked the BCA members to disclose any conflicts of interest and/or ex parte communication. Julia Compagna recused herself and left the meeting. A written abatement request form and narrative were presented asking for abatement of taxes for the 2023-2024 tax year due to taxes or charges upon real or personal property lost or destroyed during the tax year (#5). Cristina Mink appeared and shared testimony that the duplex was destroyed on August 14, 2023 and that they are requesting abatement of taxes for the duplex building only for 10.5 months which is 28.1% of the total property tax bill. The BCA reviewed the listers cards and tax bill to verify the figures presented by the applicant. The applicant requested an abatement of \$2819.67 in principal for the tax year 2023-2024. The Board closed the hearing at 6:27 PM.

4. Donald Compagna- 228 VT Rte 15 E (09017)

Ed Wilson opened the hearing at 6:27 PM by stating the name of the applicant, property location, parcel ID number and administering the oath to the applicants, Donald & Cindy Compagna. Chair Wilson asked the BCA members to disclose any conflicts of interest and/or ex parte communication. There was none. A written abatement request form and narrative were presented asking for abatement of taxes for the 2023-2024 tax year due to taxes or charges upon real or personal property lost or destroyed during the tax year (#5). Donald & Cindy Compagna appeared and shared testimony that their property was heavily damaged by the flood on July 11, 2023. As there was a total loss of the property and you can no longer place a dwelling on it due to the flood plain, they are working with the Town and Vermont Emergency Management for a buyout of the property. Not only were the buildings and belongings destroyed, but the water supply, water pump, and septic system were also destroyed. They requested abatement of the principal from July 11, 2023 through June 30, 2024. The BCA asked a

couple of clarifying questions as to whether they could return to the property which they responded they cannot. The applicant did not submit a specific abatement request figure for the tax year 2023-2024. The Board closed the hearing at 6:38 PM.

5. Liza Barry- 7 Fourth St (70006)

Ed Wilson opened the hearing at 6:38 PM by stating the name of the applicant, property location and parcel ID number. Neither the applicant nor a representative were present. Chair Wilson asked the BCA members to disclose any conflicts of interest and/or ex parte communication. There was none. Sara Haskins presented verbal testimony as a delinquent tax collector that the unlanded mobile home was destroyed in December 2022. The homeowner had been working with the VHAP program at the time to receive assistance paying for the delinquency. As the mobile home burned and she was no longer living there, she no longer qualified for assistance in paying the bill. The Town continues to incur expenses for collection of the taxes with the town attorney and mailing fees but we have no ability to place a lien or collect them was the home was destroyed. Sara Haskins requested an abatement on behalf of Liza Barry of \$1681.77 in principal, penalty & interest for the years 2017-2023 due to taxes or charges upon real or personal property lost or destroyed during the tax year (#5). The Board did not have any questions. The Board closed the hearing at 6:41 PM.

6. Abate small balances due

Sara Haskins presented a list of 5 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 \$16.87 for the time period of June 12, 2023 - October 25, 2023.

Motion made by Shelley Nolan to accept the list of small abated amounts as presented. Motion seconded by Shap Smith. Motion carried (12/0).

OTHER BUSINESS

None

DELIBERATIVE SESSION

The Board closed the hearings and entered deliberative session at 6:58 PM.

• Kelly Gibbs

Motion made by Shap Smith to approve the abatement request of Kelly Gibbs- 8 First St for \$605.87 in principal, penalty & interest for the tax year 2022-2023 and \$520.32 in principal for the tax year 2023-2024 due to taxes or charges of persons who are unable to pay their taxes, charges, interest, and/or collection fees pursuant to Title 24 V.S.A § 1535(a)(3). Motion seconded by Richard Craig. The Board discussed that even though they were sympathetic to the appellant's situation, there was not enough evidence to support the request that allowed them to approve the abatement. Motion failed (0/10).

• Tolusa LLC

Motion made by Donnie Blake to approve the abatement request of Tolusa LLC- 29 Cheney Lane for \$840.81 in penalty & interest for the tax year 2022-2023 due to taxes or charges in which there is a manifest error or mistake of the listers pursuant to Title 24 V.S.A § 1535(a)(4). Motion seconded by Shap Smith. Motion carried (10/0).

• Mink Properties LLC

Motion made by Shap Smith to approve the abatement request of Mink Properties LLC- 62 South St for \$2,670.71 in principal for the 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). Motion seconded by Shelley Nolan. The abatement figure was calculated on the daily rate for 303 days. Motion carried (10/0).

- Donald Compagna

Motion made by Monte Mason to approve the abatement request of Donald Compagna - 2284 VT Rte 15 E for \$4,346.88 in principal for the 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). Motion seconded by Richard Craig. Motion carried (10/0).

- Liza Barry

Motion made by Shap Smith to approve the abatement request for Liza Barry - 7 Fourth Street for \$1,681.77 in principal, penalty and interest for the tax years 2017-2023 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 (10/0).

Motion made by Donne Blake to exit the deliberative session at 7:22 PM. Motion seconded by Shap Smith. Motion carried (10/0).

ADJOURN

Motion made by Shap Smith to adjourn. Motion seconded by Shelly Nolan. Motion carried. (10/0)

Meeting adjourned at 7:23 PM.

Submitted and filed this November 3, 2023.

Sara Haskins, Scribe

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