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MINUTES OF BOARD OF CIVIL AUTHORITY MEETING

The Board of Civil Authority within and for the Town of Morristown met on Tuesday, the 30th day of August, 2011, at 6:00 PM at the Municipal Building Conference Room at 43 Portland Street, Morrisville in said town.

BCA Members present: R Bedell, T Breault, K Campbell, M Demars, F Favreau, Claire Hindes, B Paine, S Smith, E Wilson, B Kellogg, M Cote, M Smith and MA Wilson.

Listers present: C McArthur, D Sprague and J Compagna.

Meeting opened at 6:04 PM by Chairman Favreau.

- I. Pursuant to the provisions of 24 V.S.A. § 1535, the Board of Civil Authority heard appeals for abatement of property taxes in whole or in part, accruing to the town from the following appellants.

a. Susan Southall: Parcel #11034

Clerk Wilson read appellant's letter requesting abatement. (Request attached.) Ms. Southall then spoke to her request and the reason that her tax payment was not received by the deadline. After hearing testimony, the Board of Abatement went into deliberative session. Upon a motion by T Breault with a second by E Wilson, the board voted to deny the request to abate penalty and interest in the amount of \$164.48 for FY11. There is no statutory criteria to abate penalty and interest due to a late payment.

b. Elaine Jacovini: Parcel #08111-05

Clerk Wilson read appellant's letter requesting abatement. (Request attached.) Ms. Jacovini then spoke to her request and the reason that her tax payment was not received by the deadline. After hearing testimony, the Board of Abatement went into deliberative session. Upon a motion by E Wilson with a second by T Breault, the board voted to deny the request to abate penalty and interest in the amount of \$223.64 for FY11. There is no statutory criteria to abate penalty and interest due to a late payment.

c. Jayne Simmons: Parcel #16031-06

Clerk Wilson read appellant's letter requesting abatement. (Request attached.) Ms. Simmons was not present. After discussion and upon a motion by S Smith with a second by M Cote, the board voted to deny the request to abate penalty and interest in the amount of \$228.60 for FY11. There is no statutory criteria to abate penalty and interest due to a late payment.

d. Evelyn Geer: Parcel #11034

Clerk Wilson read appellant's letter requesting abatement. (Request attached.) Ms. Geer was not present, but her letter stated that she was requesting a hardship abatement for her "tax bill that was due on May 15, 2011". The amount that was due on 5/15/11 was \$ 2,080.14. After discussion and upon a motion by S

Smith with a second by M Demars, the board voted to deny the request for abatement of property taxes for FY11. They found no statutory criteria under which to abate the taxes as requested.

e. Jeremiah Davison: Parcel #70011

Clerk Wilson read the letter requesting abatement. (Request attached) Julie Landry (aunt) was present to testify that her nephew died unexpectedly in January 2010 and was insolvent at the time. After discussion and upon a motion by T Breault with a second by M Demars, the board voted to abate taxes, penalty and interest for FY11 in the amount of \$111.67 under criteria 1535(a)(1).

f. Telephone Operating Company of Vermont: Parcel #23100

Clerk Wilson presented documentation from the U.S. Bankruptcy Court of Southern New York. Under Chapter 11, bankruptcy claims can be reduced by the court. The amount owed to the Town of Morristown for property taxes, interest and penalty was \$9,207.82 for FY10. The court disallowed the interest and penalty charges in the amount of \$186.66. Upon motion by E Wilson with a second by M Demars, the board voted to abate that amount for FY10 under criteria 1535(a)(3).

e. Marguerite Micciche: Parcel #16066

Clerk Wilson presented this for abatement. The parcel was donated to the Town of Morristown on 11/22/10. Taxes were prorated and paid by Ms. Micciche at closing, leaving a balance due to the new owner (Town of Morristown) of \$668.05 for FY11. Upon motion by T Breault with a second by M Demars, the board voted to deny the abatement because no statutory criteria could be applied. Clerk Wilson will advise the town that the taxes cannot be abated.

f. Todd Yando d.b.a. North Country Laundromat: Parcel # 90061

Clerk Wilson presented this for abatement. Amount to be abated is \$216.49 and was assessed on personal property – laundry equipment, on leased premises. After filing for bankruptcy, Mr. Yando left the state, and the equipment was removed. Upon motion by M Demars with a second by T Breault, the board voted to abate the taxes, interest and penalty of \$216.49 under criteria 1535(a)(5).

g. Abate small amounts due:

Clerk Wilson presented this for abatement. These tax amounts were due to tax payments crossing in the mail and acquiring penalty and interest and need to be written off as abated taxes. Upon motion by M Cote with a second by T Breault, the board voted to abate the taxes, interest and penalty of \$38.63.

Parcel:	Tax Year:	Name:	Principal:	Penalty:	Interest:	Total:
09008	FY10	Gentile	\$ 2.93	.23		\$ 3.16
16021	FY10	Alter	3.71	.30		4.01
90072.001	FY10	E Prop. Tax	1.09	.09		1.18
90552	FY10	MGSY Corp	.09	.01		.10
			\$ 7.82	.63		\$8.45

II. Tax Appeal 32 V.S.A., Section 4404(b).

Murphy Realty Co Inc. and TD Banknorth: Parcel #08088.92

WITHDRAWN 08/18/11. See attached.

With no other business to come before the board, the meeting adjourned at 7:15 PM upon motion.

Respectfully submitted,


Mary Ann Wilson, Clerk.