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MINUTES OF BOARD OF CIVIL AUTHORITY MEETING 08/25/05

Agenda:

- I. Pursuant to the provisions of 32 V.S.A., Section 4404(b), notice is hereby given that the Board of Civil Authority within and for the Town of Morristown will, on Thursday, the 25th day of August, 2005, at 6:30 PM, meet at the Tegue Building Conference Room at 43 Portland Street, Morrisville in said town to hear grievances of person, or other parties, who are aggrieved by the action of the Board of Listers and have timely filed their written grievances with the Town Clerk. Hearings will continue as scheduled with appellants until all aggrieved parties are heard.
- II. Pursuant to the provisions of 24 V.S.A. § 1535, notice is hereby given that the Board of Civil Authority will hear appeals for abatement of property taxes in whole or in part, accruing to the town.

Members present: F. Favreau, T. Hirschak, D. Yacovone, C. Voyer, S. Bousquet, M. Lambert, K. Campbell, E. Wilson, S. Bryer, B. Kellogg, J. Paige, and M. A. Wilson.

Members absent: S. Rooney, D. Andrews, S. Smith, T. Breault, S. Leach and P. Griswold.

Listers present: C. McArthur and T. Williams

Meeting opened at 6:32 PM by F. Favreau, Chair.

1. The B.C.A. members signed an oath to hear and determine all matters at issue between taxpayers and listers submitted for their decision. Oath was administered to the listers, affirming that all evidence given relative to the causes under consideration shall be the whole truth.
2. Appeal #2005-01: Morrisville Stowe Airport Hangar Owners – various parcel numbers
 - A. Oath administered to Ronald I. Merleman, Attorney for the 17 hangar owners:
 - William S. Gordon, III ID# 12136-9911
 - William J. Henchey - ID# 12136-9912
 - Robert Wardwell - ID# 12136-9915
 - Steven Berson - ID# 12136-9914
 - Darrell Crate - ID# 12136-9913
 - Thomas J. Neu - ID# 12136-9910
 - Peter S. Fuss - ID# 12136-9909
 - Donald & Louise Thomas - ID# 12136-9908
 - Gilair Lease Inc - ID# 12136-9907
 - Peter J. Hebert - ID# 12136-9906
 - Peter S. Fuss - ID# 12136-9905
 - Energy Reduction Systems Inc- ID# 12136-9904
 - William B. Taylor - ID# 12136-9903
 - Up Up & Away LLC - ID# 12136-9902

- Gerald & Mary McDermott - ID# 12136-9901
- Robert Juzek - ID# 12136-92
- Pegasus Enterprises Ltd - ID# 12136-91

- B. Letter of appeal to the B.C.A. was read stating that:
1. The subject of the appeal is the hangar owners challenge to the ability of the town to tax as real property, the hangars located at the Morrisville – Stowe State Airport.
 2. Further appeals are made for the purpose of reserving the taxpayers' rights to reimbursement of all tax money paid under protest during the pendency of the appeal.
 3. Hangar owners claim that if it is determined that the hangars are taxable as real property, then the hangars must be assessed on the value of the raw structure alone and not the value of the structure and lease rights (i.e. the total sale prices).
- C. Stipulation Agreement signed by R. Merelman for the appellants and R. Sargent for the Town of Morristown and dated 8/25/05 was read into the record stating :
1. The tax year 2005/2006 appeals to the Board of Civil Authority on the appraisals of the hangar properties are continued until such time as the decision of the Vermont Supreme Court in the matter of William Gordon v. Board of Civil Authority of the Town of Morristown is rendered.
 2. Mr. Merelman stated that the hangar owner, William Gordon, prevailed in the Superior Court, however the Town appealed that decision to the Vermont Supreme Court.
 3. Because of the timing of the Supreme Court appeal, the Stipulation was submitted to protect the individual taxpayers.
 4. Mr. Merleman further stated that, should the Town prevail in the Supreme Court, the hangar owners reserve the right to appeal the assessed value of the existing hangars.
 5. On a motion by T. Hirschak with a second by S. Bousquet, the board voted to accept the Stipulation as presented
- D. The Listers testified that the value of the hangars as set in the grand list is currently based on the structure only with no consideration for the lease or any prior sales.
- E. With the Stipulation in place, the B.C.A. agreed to the continuance until such time as the decision of the Vermont Supreme Court is rendered. There will be no need to proceed with the normal provisions of inspections, decisions and appeals beyond the B.C.A..

3. Appeal #2005-02: John and Richela Fusco – WITHDRAWN prior to hearing.

4. Tax abatement - Nancy Person – Parcel ID# 16122

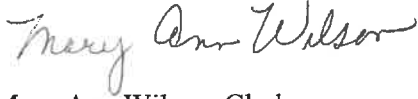
- A. Oath administered to appellant
- B. Nancy's original appeal to the B.C.A. for abatement of taxes for FY2005 was based on "inability to pay" because she is disabled and unable to work. She did not appear before the board for the scheduled hearing, and there was no information presented to validate her appeal for abatement. Her request for abatement was denied on 5/19/05
- C. In a letter dated 6/3/05, she requested another hearing before the board to present the necessary documentation to support her request for abatement.
- D. In testimony at this hearing on 8/25/05, Nancy stated that the property is co-owned by her and Laura Fuchs. She was recently served a "notice of partition" from L. Fuchs to vacate the house so that it could be auctioned. She stated that she and Ms. Fuchs also own another property in Keesville, New York, valued at \$80,000 with no mortgage on the property. Because she was declared permanently disabled in May 2004 by Social Security and does not yet qualify for Medicare and Medicaid, she cannot cover her financial and legal obligations. Nancy did not present any federal tax returns, but assured the board that she would forward them to Clerk Wilson as soon as possible.

With no other appellants to come before the board, D. Yacovone moved to enter into deliberative session at 7:15 PM. Motion seconded by S. Bousquet and carried. Board came out of deliberative session at 7:25 PM.

C. Voyer moved to accept Nancy Person's request for abatement of FY2005 taxes under the allowable criteria of inability to pay. Motion seconded by M. Lambert. Motion failed, and abatement was denied.

With no other business to come before the board, T. Hirschak moved for adjournment at 7:30 PM.

Respectfully submitted,

A handwritten signature in cursive script that reads "Mary Ann Wilson".

Mary Ann Wilson, Clerk
Board of Civil Authority

BOARD OF CIVIL AUTHORITY

TOWN OF MORRISTOWN

STIPULATION

Now come Ronald Merelman, Attorney for all the owners of the hanger at the Morristown Airport. A list of said owners is attached hereto and incorporated herein by reference, and

Richard Sargent, representing the Town of Morristown and stipulate and agree as follows:

1. The tax year 2005/2006 appeals to the Board of Civil Authority on the appraisals of the hanger property are continued until such time as the decision of the Vermont Supreme Court in the matter of William Gordon v. Board of Civil Authority of the Town of Morristown is rendered.

Dated at Morristown, Vermont this 25th day of August, 2005.

TOWN OF MORRISTOWN

By Richard Sargent
Richard Sargent, its attorney

By Ronald I. Merelman
Ronald I. Merelman, Attorney for
The hanger owners on the attached sheet

1.082505

E/Morristown/Gordon file

Cutting Paul P (Maintenance)
Pegasus Enterprises LTD (Maintenance)
Juzek Robert
McDermott Gerald & Mary
Up Up & Away LLC
Taylor William B
Energy Reduction Systems Inc
Fuss Peter S
Hebert Peter J
Gilair Lease Inc
Thompson Donald & Louise
Fuss Peter S
Neu J Thomas
Gordon Williams S III
Henichey William J
Crate Darrell
Berson Steven

Wardwell Robert