State of Vermont Chartered in 1781

# MORRISTOWN

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## MINUTES OF BOARD OF CIVIL AUTHORITY MEETING
## MONDAY, AUGUST 16, 2010

Notice is hereby given that the Board of Civil Authority within and for the Town of Morristown met on Monday, the 16th day of August, 2010, at 6:15 PM, at the Municipal Building Conference Room at 43 Portland Street, Morrisville in said town to hear appeals for abatement of property taxes in whole or in part, accruing to the town, and to hear grievances of persons, or other parties, who are aggrieved by the action of the Board of Listers and have timely filed their written appeals with the Town Clerk.

Members present: T Hirchak, R Bedell, D Blake, T Breault, K Campbell, S Leach, S Rooney, S Smith, E Wilson, B Kellogg, D Yacovone, M Cote and M A Wilson

Members absent: D Andrews, M Demars, F Favreau, T Yando and B Beeman.

Listers present: C McArthur, D Sprague and J Compagna

Meeting opened at 6:17 PM by M A Wilson, Clerk.

1. Upon motion by T Breault with a second by S Leach, the board elected T Hirchak as Chairperson for Meetings on Abatements and Tax Appeals.

2. BCA Members and Listers signed oaths for all abatements and appeals.

3. Pursuant to the provisions of 24 V.S.A. § 1535, notice is hereby given that the Board of Civil Authority acted on appeals for abatement of property taxes in whole or in part, accruing to the town.

I. Morristown Corners Water Corp (MCWC): ID #07044
   a. Matthew Burgess and James Rappaport in attendance.
   b. Clerk presented correspondence between M CWC and the Town.
   c. MCWC was considered a tax exempt entity by the Vermont legislature in May 2009, and expected to be exempt from property taxes.
   d. Tax liability incurred from 4/1/2009. First installment paid 11/02/09 by MCWC. Second installment unpaid and now delinquent with penalty and interest = $1,085.16
   e. M Burgess testified that the letter dated July 31, 2010, stated the MCWC position on abatement of taxes due. (See attached) He further stated that 24 VSA § 1535(4) – manifest error or mistake of the Listers, was the basis for the appeal.

f. Listers comment: MCWC will be tax exempt from 2010 forward. Tax exemption does not start from date exemption is approved because property tax liability was already established for 2009. The MCWC is only assessed for the land it occupies and not for any water lines to home owners. Motion made by S Smith, seconded by E Wilson to abate $1,085.16 of FY10 taxes, penalty and interest under 24 VSA § 1535(4) – manifest error or mistake of the Listers. Motion defeated with one abstention.

II. Theodore Kole: ID #2520.61

a. Mr. Kole was in attendance.
b. Clerk read the letter he submitted for abatement stating that he had been under a doctor's care at the time the taxes were due, and missed the deadline. He asked for abatement of penalty and accrued interest charges in the amount of $231.21.
c. Motion made by B Kellogg, seconded by T Breault to abate $231.21 of FY10 penalty and interest. With no criteria under 24 VSA § 1535, the board voted to deny the appeal.

III. Allen Sawyer : ID #24064.01 (2009 Grand List entry – Wendy Lorek)

a. Clerk read the letter that was received 6/14/2010 requesting an abatement hearing. No reason or amount of abatement requested was given in the letter.
b. No appellant or representative was present.
c. Listers comment: Condition of house has deteriorated since last assessment. Therefore the value has been reduced from $152,800 to $115,100 for the 2010. Change of appraisal notice sent to Sawyer with no response from him.
d. S Smith moved to abate all taxes, penalty and interest due for FY10 on the parcel. Seconded by S Leach. Motion failed, abatement denied.

IV. Allen Sawyer : ID #21092 (2009 Grand List entry – Donald Sawyer)

a. Clerk read the letter that was received 6/14/2010 requesting an abatement hearing. No reason or amount of abatement requested was given in the letter.
b. No appellant or representative was present.
c. Listers comment: No changes in assessment made on this parcel from the 2009 Grand List.
d. S Smith moved to abate all taxes, penalty and interest due for FY10 on the parcel. Seconded by S Leach. Motion failed, abatement denied.

V. Little Fuel Company, LLC: ID # 12117

a. Clerk read the letter that was received 6/29/2010 requesting the Board of Abatement to waive penalty amount of $207.99. The property was purchased in December of 2009, and they did not have the property tax bill for the payment due 5/17/10.
b. P Bourne appeared and testified that the property had been in foreclosure and the tax bill was apparently overlooked in the conveyance. He agreed that the error was his, but was asking for the penalty to be waived.
c. Listers comment: Tax bill was sent to the owner of record as of 4/1/2009 as per 32 VSA §5631. Taxes due should have been identified in title search and prorated and paid at closing.
d. B Kellogg moved to abate penalty in the amount of $207.99 for FY10 on the parcel. Seconded by J Compagna. Motion failed, abatement denied.

VI. Janet Germaine: ID #12140

a. Clerk read the letter that was received 8/11/2010 requesting that the Board of Abatement waive interest in the amount of $40.80 and penalty in the amount of $108.82. The tax payment was received on 6/28/10 after the due date because she was attending to her ailing mother who required hospitalization during the month of May.

b. Appellant was not present.

c. D Yacovone moved to abate penalty and interest in the amount of $149.62 for FY10 on the parcel. Seconded by B Kellogg. Motion failed, abatement denied.

VII. Bonz Smokehouse: ID# 90024:

a. Clerk and Listers reported that the business closed and the equipment was removed. All attempts at collection of taxes, penalty and interest have failed.

b. J Compagna moved to abate taxes, penalty and interest in the amount of $160.85 for FY09 under 24 VSA § 1535(5). Seconded by K Campbell. Motion voted and carried.

VIII. Clerk presented small amounts of uncollected taxes on various parcels to be written off for tax reconciliation purposes.

a. Upon motion by D Yacovone, with a second by B Kellogg, the board voted affirmatively to abate FY10 taxes in the amount of $2.57, interest in the amount of $.03 and penalty in the amount of $.19 for a total of $2.79.

Pursuant to the provisions of 32 V.S.A., Section 4404(b), the Board of Civil Authority within and for the Town of Morristown met on Monday, the 16th day of August, 2010, at 6:30 PM, at the Municipal 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.

The Board reviewed segments of the state handbook on tax appeal hearings.

BCA Members and Listers were reminded that they are still under oath.

SCHEDULED HEARINGS:

Ronald Stancliff ID #13111.01

Oath administered to appellant Judith Stancliff. She testified that as stated in her husband's letter dated 7/18/10, the 1.5 acre lot (Lot 2 of the survey plat) in question was never intended to be a separately developed lot other than for conveyance to Cedric Smith who was trying to establish a two family residence on a non-conforming lot. If the lot was not to be conveyed to Smith, then Stancliff was to add it back to Lot 1 as conditioned in the minutes of the Morristown Development Review Board dated 3/28/96.

The Listers stated that this hearing was an appeal of value and not a "reversal of the appraisal" as stated in Mr. Stancliff's letter. They know from the land records that the parcel has never been conveyed to Smith, nor was it ever added back to Lot 1 through a Zoning procedure. They presented the *Residential Land Schedule* used in appraising this 1.5 acre parcel, and stated that they have been working on consistently recalculating all parcels in this category. In 2010, there have been approximately 90 properties readjusted, including the Stancliff parcel.

Inspection committee assigned: S Leach, Chair, M Cote and K Campbell.
Date to report back to the full BCA: September 13, 2010.

Richard Rosenbloom ID #11059

No appellant or representative was present.

Clerk read the letter of appeal stating that the assessed value of the property is "unrealistic due to current economy and mostly due to lack of internet and cellular access".

The Listers responded stating that there had been no change of appraisal for the 2010 Grand List. However, they did receive a call from Mr. Rosenbloom who asked what the process was for contesting the town's appraisal of his property. He was directed to the tax appeal process.

The Listers' current appraised value was based on an external assessment only because they had never been inside the premises. Rosenbloom granted permission for an interior examination. Upon inspection of the interior, the Listers were able to more accurately estimate a total property value which reduced the assessment from $574,400 to $520,700 for the 2011 Grand List.

Inspection committee assigned: S Smith, Chair, D Blake and E Wilson.
Date to report back to the full BCA: September 13, 2010.

Other business:

The BCA accepted with regret the resignation of long time member Dawn Andrews who has moved to Cabot, Vermont. Clerk Wilson will follow 17 VSA § 2623 for the replacement process.

BCA members volunteered for the schedule to man the polls for the Statewide Primary to be held on 8/24/10.

With no other business to be conducted, the board voted upon motion to recess the tax appeal hearings to Monday, September 13, 2010 at 6:00 PM at the Morristown Community Meeting Room, at which time they will hear inspection committee reports and prepare decisions. Meeting recessed at 8:40 PM.

Respectfully submitted,

Mary Ann Wilson

Mary Ann Wilson, Clerk