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MINUTES BOARD OF CIVIL AUTHORITY: August 14, 2007

Members present: Dawn Andrews, Rhoda Bedell, Donald Blake, Theresa Breault, Ken Campbell, Francis Favreau, Thomas Hirschak, Jr., Steve Leach, Shap Smith, Ed Wilson, Shaun Bryer, Dave Yacovone, Steve Bousquet and Mary Ann Wilson.

Members absent: Siri Rooney, Margaret Demars, Brian Kellogg and Todd Yando.

Listers present: Charles McArthur, Thomas Williams and Ted Nelson, Consultant

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

- I. 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.
 - A. Appellant Mrs. C. R. Graves was not in attendance. Her letter of appeal was read by Clerk Wilson. Mrs. Graves stated that she had paid property taxes in Morristown on time for over 80 years. At the time the last installment was due, Mrs. Graves was in the process of being relocated from her home in Morristown to an assisted living facility in Burlington, Vermont. Upon motion by Theresa Breault with a second by Steve Bousquet, the BCA voted affirmatively, with one no vote, to abate \$190.01 and to refund that amount based on Criteria # 3 – taxes of persons who are unable to pay their taxes, interest and collection fees.
 - B. Appellant Ms. Michelle Fellows requested that the BCA abate the penalty fees in the amount of \$114.97. In her letter, she stated that on February 21, 2007, she was given the incorrect information by an employee of the Town Clerk's office when she asked if her April 07 taxes were paid. Dawn Andrews moved to abate the penalty fee of \$114.97. Motion seconded by Dave Yacovone. Upon vote, motion failed and abatement was denied. Steve Leach abstained.
- II. 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 14th day of August, 2007, at 6:15 PM, meet 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.

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 #2007-01: The Manor - ID# 24019-01 577 Washington Highway.
7.07 acres and 84 unit nursing home
 - A. Oath administered Jennifer Dahl, Attorney from Stackpole & French and Lynn Smith, Manager of The Manor and the Board of Listers.
 - B. The letter of appeal to the B.C.A. was read stating that:
 1. The subject of the appeal is that the Town has not fully accounted for the limitations imposed on the property by the unique and specific use of the property and that the town fully accounted for a reduction in the property value associated with the parking easement located on the property.
 - C. The appellant submitted their Exhibit I – a copy of the itemized property costs, Town of Morristown. Ms. Dahl testified that The Manor was appealing the 2007 assessment because the highly specialized use and function of the property would limit the sale of the property to a specific class of buyers. In 2003, the Town considered that limitation and reduced the assessment of The Manor by \$1 million. The appellants request the same standard and reduction in assessment for 2007.
 - D. Ted Nelson, Consultant spoke on behalf of the Listers. He submitted Listers' Exhibit I – describing the property and the 2007 assessment. Previous value assessed at \$3,430,300. Value for 2007 set at \$4,059,100 and adjusted down to \$3,984,800 using the cost approach adjusted by the market approach. One of the comparable parcels used was Genesis Nursing Home located in Morristown. It is an older facility and is for sale for \$2.8 million. The Listers addressed the special purpose building by assigning a 5% reduction for functionality. As a result of grievance, the site value was reduced to reflect the long term easement and use of a portion of the parking lot by the hospital.
 - E. Inspection Committee assigned: Shaun Bryer, Dawn Andrews, Steve Bousquet. Donnie Blake and Ed Wilson.
3. Appeal #2007-02: David Williams – Parcel #21001 - WITHDRAWN prior to hearing.
4. Appeal #2007-03: Rodney Vieux – postponed by appellant.
5. 7:30 PM: Shaun Bryer left the meeting.
6. Appeal #2007-04: Norman Prive – Parcel #08178 643 VT Rte 15W
8 acres and service garage
 - A. Oath administered to Norman Prive and the Board of Listers.
 - B. The letter of appeal to the B.C.A. was read stating that:

The land is mostly swamp and not worth the assessment, there is no landscaping and the pond is of no real use.
 - C. Mr. Prive reiterated the points made in his letter of appeal, adding that the land was purchased in the 1980's for \$25,000 and was permitted for a family of 4 with a mound septic system. He reminded the BCA that during the inspection of the property during his 2003 tax appeal, the committee determined that the property was too wet to permit a walk of the property.
 - D. Ted Nelson spoke on behalf of the Listers. He submitted Lister's Exhibit I. He stated that prior to grievance, the property was assessed at \$334,200. After grievance, the total assessed value was reduced to \$275,100 after reducing the value of the building by \$59,100 – 20% additional

depreciation to reflect utility and condition. No other changes to the assessed value were made.

E: Inspection Committee assigned: Shap Smith, Ken Campbell and Steve Leach

7. Appeal #2007-05: Norman Prive – Parcel #08136 160 Sunset Drive
.7 acres and dwelling

A. Oath administered to Norman Prive and the Board of Listers.

B. The letter of appeal to the B.C.A. was read stating that:

The house was built in the 1960's and basically no improvements have been made. He asked how the Listers assessed \$5,000 for a sewer when they have their own private septic system. He also inquire as to the number of fixtures that were included in the valuation.

C. Mr. Prive added that in addition to the aging of the structure of the home, there has been a problem with ground water behind his house. He has asked the Town to correct the problem, but has never been satisfied with their efforts. He further stated that the location of the apartment complex and the restaurant at the end of Sunset Drive as well as the location of the Country Home Center (retail business) should be considered as a depreciating factor on the value of his property.

D. Ted Nelson spoke on behalf of the Listers. He submitted Lister's Exhibit I. He stated that the septic system has a contributory value of \$5,000 in assessment protocol. He explained that the value assigned to fixtures was according to the assessment protocol. The 2007 property was assessment was set at \$227,000 and grievance was denied.

E: Inspection Committee assigned: Steve Leach, Theresa Breault and Rhoda Bedell.

III. Other business:

A tax appeal from David Rooney was received by the clerk after the deadline because of delayed delivery by the USPS. Upon motion by Dawn Andrews with a second by Dave Yacovone, the BCA voted affirmatively to allow the appeal to be heard by the board due to the circumstances beyond the control of the Listers or the appellant and instructed the Clerk to properly warn a hearing for 8/23/07.

With no other business to come before the board, Dave Yacovone moved to recess the hearing at 8:40 PM and to reconvene at 6:15 PM on August 16, 2007.

Respectfully submitted,



Mary Ann Wilson, Clerk
Board of Civil Authority