



Town Clerk/Treasurer's Office
P O Box 748
Morrisville VT 05661

802-888-6370
Fax 802-888-6375
mawilson@morristownvt.org

MINUTES - BOARD OF CIVIL AUTHORITY MEETING

The Board of Civil Authority of the Town of Morristown, notified and warned, met at the Conference Room at the Municipal Office Building, 43 Portland Street in said town on Wednesday, July 23, 2014 at 5:30 P.M.

MEMBERS PRESENT: Rhoda Bedell, Don Blake, Theresa Breault, Margaret Demars, Francis Favreau, Thomas Hirschak, Steve Leach, Monte Mason, Brent Paine, Siri Rooney, Ronald Stancliff, Edward Wilson, Brian Kellogg, Mickey Smith and Mary Ann Wilson.

Listers present: Charles McArthur, Duane Sprague and Julia Compagna

The meeting was called to order at 5:30 PM by Chairman Favreau.

Clerk Wilson discussed changes and additions to the posted agenda:

- Bailey House Floral (90015) – Abatement entered on Notice in error and removed.
- Jonathan Vincelette (70084) – Removed from abatement. Parcel to be auctioned, and Town should receive payment.
- Mary LaBranche (12139) – Abatement request added.

1. Pursuant to Title 24 V.S.A § 1535, the board considered abatement of real estate and personal property taxes assessed on the following properties:

A.) A. R. Foss (Parcel ID #12144-01 and 90078)

- The appellant was not in attendance. Clerk Wilson presented the board with the letter requesting abatement from Mr. Foss. His building and equipment were destroyed by fire on 2/24/14 and considered a total loss. The Morristown Listers prorated the loss from 2/24/2014 to 6/30/2014. There was discussion about the abatement of the state education taxes, what options the BCA has and what precedent is set if the board does or does not abate the education taxes. Clerk Wilson will get an opinion for future meetings.
 - Regarding the property – #12144-01, the board voted affirmatively upon motion to abate the prorated amount of \$1,085.85 for the FY14 municipal and educational taxes under Abatement Criteria #5 and issue a refund because Mr. Foss had paid the taxes in full.
 - Regarding the personal property (equipment) – #90078, the board voted affirmatively upon motion to abate the prorated amount of \$12.57 for the FY14 municipal and education taxes under Criteria #5 and issue a refund because Mr. Foss had paid the taxes in full.

B.) Gary and Mary Jane Crouse (13063)

- Appellants were not in attendance. Clerk Wilson presented the Crouse's letter requesting abatement. From the information presented, it appears that the Crouses filed their federal and state income taxes through Turbo Tax on March 24, 2013. However, the 2012 tax return was not

accepted electronically by the Vermont Department of Taxes for reasons unknown, and their Homestead Declaration was not received. Therefore, the property was assessed at the non-residential rate – increasing their annual property taxes by \$298.66. It was their request to have this difference abated along with any penalty and interest.

- The Listers testified that the Homestead determinations come from the Vermont Department of Taxes in electronic downloads, and they never received one from the state for the Crouses in any of the 2013 downloads. In investigating the matter, the Listers contacted the person at the Department of Taxes, and were informed that the deadline for filing a Homestead Declaration was 10/15/13, and that the Crouse's declaration was received on 3/11/14. Therefore, the town never received a Homestead Declaration for the Crouse's property and could not assess the property as a homestead. There are no extensions for filing the Homestead Declaration, and there is no abatement criteria in Vermont Statutes for this situation. Upon motion, the board voted to deny the request for abatement and suggested that the Crouses follow up with the Department of Taxes on the electronic filing and their State Representatives for legislative changes regarding the Homestead Declaration.

C.) Raymond Dewan (12126-09)

- Appellant was not in attendance. Clerk Wilson presented Mr. Dewan's letter requesting abatement of penalty and interest in the amount of \$304.47 on his FY14 tax bill. The final tax installment was due on May 15, 2014, and Mr. Dewan's payment was received May 19th. If not paid on time, the final installment becomes delinquent, and an 8% penalty and 1% interest are added. This tax policy is voted at the Annual Town Meeting and is stated on the tax bill. There is no abatement criteria in Vermont Statutes for this situation. Upon motion and a second, the board voted unanimously to deny the request for abatement.

D.) Karin Seidel (90182)

- Appellant was not in attendance. Clerk Wilson presented information regarding this abatement. Ms. Seidel's office building was totally destroyed by fire on September 20, 2013. The BCA abated pro-rated FY14 property taxes on January 30, 2014. However, the personal property was overlooked and never submitted for abatement. Due to the fact that all of the equipment in the office complex was destroyed, the BCA voted affirmatively to abate \$73.86 in prorated taxes for FY14 under Abatement Criteria #5 and to issue a refund.

E.) Edward Loewenton (90127)

- Appellant was not in attendance. Clerk Wilson presented information regarding this abatement. Mr. Loewenton's letter stated that his company was dissolved on January 1, 2013. The personal property is no longer used for business purposes. He informed the Listers' office of this on November 14, 2013, and he is requesting abatement of \$24.56 of principal, penalty and interest.
- The Listers testified that on June 3, 2013, they sent an annual Change of Appraisal Notice under a certificate of mailing, requesting that Mr. Loewenton confirm the value of his personal property. The request was not acknowledged, and the Listers assessed the property for the 2013 Grand List. They declared that if Mr. Loewenton had responded, the personal property would have been deleted, and no tax bill would have been issued. Upon motion and a second, the board voted unanimously to deny the request for abatement.

F.) Mary LaBranche (12139)

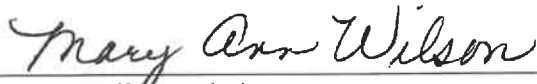
- Mrs. LaBranche was present and stated that she has lived in her house for 21 years and always paid her taxes. However, due to major health issues beginning in January of 2013, treatments and consequences of treatments, she is still under doctors' care. She is a single woman who manages to work part-time, but her current income barely covers her mortgage, insurance, utilities, etc. As her health improves, she intends to be back on track financially. When asked why her tax bill reflected

a partial non-residential rate, she stated that she used to have a home day care, but she can no longer physically care for children in her home. The Listers advised her to submit a letter stating that she no longer had a home occupation, and by doing so her tax rate would be reduced to the lower homestead rate. Other board members made several suggestions of contacts that may be able to help with her financial situation. Mrs. LaBranche was grateful to the board for hearing her case and making helpful suggestions.

- Upon motion, the BCA went into deliberative session at 6:47 PM. They came out of deliberative session at 6:55 PM.
- Upon motion and a second, the BCA voted to deny abatement. Among the criteria for abatement, the board did not have actual financial records before them to determine that Mrs. LaBranche was unable to pay taxes, interest and penalty – Criteria #3. The board is sympathetic to Mrs. LaBranche's situation, and hopes that she can get the help she needs.

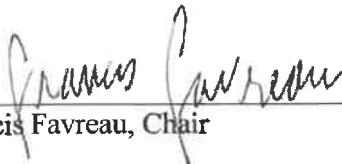
2. The board was presented with the most recent changes to the voter checklist from the Town Clerk as stated in 17 VSA 2144(b)(d).
3. A poll workers' schedule for BCA members was discussed for the Statewide Primary Election to be held on August 26, 2014.
4. With no other business to come before the Board of Civil Authority, the meeting was adjourned upon motion at 6:56 PM.

Respectfully submitted:



Mary Ann Wilson, Clerk

Approved:



Francis Favreau, Chair