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MINUTES: BOARD OF ABATEMENT MEETING OF June 24, 2019

The Board of Abatement of the Town of Morristown, notified and warned, met in the Conference Room at the Municipal Office Building, 43 Portland Street in said town on Monday, June 24, 2019 at 6:00 P.M.

BOA Members present:

Justice of the Peace: Donald Blake, Edward Wilson, Monte Mason, Rhoda Bedell, Ronald Stancliff, Sam Guy, Shap Smith, Shelley Nolan, Siri Rooney & Urban Martin.

Selectboard: Judy Bickford & Brian Kellogg

Listers: Paul Griswold & Maria Ward

Clerk: Sara Haskins

Appellants present: Larry King, Ken & Diana Mikus

- The meeting was called to order at 6:02 PM.
- There were no changes or additions to the agenda:
- ***Upon motion by Shap Smith and seconded by Ronald Stancliff the minutes of the February 21, 2019 meeting were approved (15/0).***
- Pursuant to Title 24 V.S.A § 1535, to consider abatement of real estate and personal property taxes assessed.
 - **Larry King on behalf of June King (#21068) 348 Bridge Street**
The appellant Larry King was present and explained why he was requesting abatement along with submitting the written abatement request form and narrative. Mr. King's mother June King is the owner of record and she passed away in March 2019. According to Mr. King she willed the property to him in her will but it is currently still in probate and she is still the owner of record. When she passed away she only had \$357.10 left in her bank account. He is not planning on living in the house as it's not in livable condition and is planning to sell it once it clears probate. He requested \$642.58 be abated for the tax year 2018-19 under criteria #3 taxes of persons who are unable to pay their taxes. ***Brian Kellogg made a motion to go into deliberative session. Sam Guy seconded the motion. Motion passed (15/0). Donnie Blake made a motion to come out of deliberative session. Shap Smith seconded the motion. Motion passed (15/0).***

Brian Kellogg made a motion to approve the abatement of Parcel ID#21068 as requested by Larry King. Judy Bickford seconded the motion. Discussion followed that although the Board was sympathetic to the situation that the abatement request did not meet any of the criteria laid out for abatement. **Upon vote, the motion failed (0/15).**

○ **Kent & Diana Mikus (#17039) 787 Bliss Hill Rd**

The appellants Kent & Diana Mikus were present and explained why they were requesting abatement along with submitting the written abatement request form and narrative. The Mikus's purchased the property in October. They were made aware of the property taxes that were due at that time. As they didn't receive the property tax bill in their name and they were away at the time it was due they mailed in the payment six days late. They requested abatement of \$51.79 interest and \$414.35 penalty on the tax year FY18-19; no criteria was requested. After a brief discussion with the Board the Mikus' withdrew their abatement request as their situation did not fall under any of the criteria.

○ **Ken Carpenter (#06009) 2309 Mud City Loop**

The appellant Ken Carpenter was not present. An abatement request form was presented asking for abatement of the penalty of \$281.94 for the 2018-19 tax year due to taxes of a persons who have removed from the state. Mr. Carpenter lives out of state and was away for business when it was due. He made an electronic payment for the full amount on May 19, 2019 and this was his first time paying late. **Brian Kellogg made a motion to approve the abatement of Parcel ID#06009 as requested by Ken Carpenter. Judy Bickford seconded the motion. Motion failed (0/15).**

○ **Vermont Peanut Butter Company (#90701) 125 Munson Ave**

The appellant was not present. Sara Haskins informed that Board that the Vermont Peanut Butter Company is no longer in existence and they no longer own or have possession of the equipment that this tax was assessed upon. **Ron Stancliff made a motion to approve the abatement of Parcel ID#90701 for a total of \$220.13 for tax years 2017-18 & 2018-2019. Motion passed (14/1).**

○ Sara Haskins presented a list of 28 accounts with small balances due of \$10.00 or less due to payments crossing in the mail and additional penalty and interest added for a total amount abated of \$19.01. **Ron Stancliff made a motion to accept the list of small abated amounts due as presented. Donald Blake seconded the motion. Motion passed (15/0).**

○ Sara Haskins presented the Board with an additional list of 38 property owners with balances due of \$10.00 or less all of which are principal amounts due for the supplemental tax bills. After deliberation, **Shap Smith made a motion to abate any small balances due of \$10.00 or less after July 16, 2019 based on the VLCT justification that the BOA had the authority to abate these taxes based on criteria**

#4 taxes or charges in which there is a mistake or of the Listers. Donald Blake seconded the motion. Motion passed (14/1).

With no other business, the meeting was adjourned at 7:30 PM upon motion by Shap Smith and seconded by Shelley Nolan.

Respectfully submitted and filed this 27th day of June 2019
Sara Haskins, Clerk- Board of Abatement

Please note all minutes are in draft form and are subject to approval at the next BOA meeting.