



BOARD OF ABATEMENT MEETING

June 21, 2022

BCA Members present:

Justice of the Peace: Darcie Abbene, Andrea Beeman, Brent Paine, Donald Blake, Ed Wilson, Julia Compagna, Monte Mason, Richard Craig, Shap Smith, Shelley Nolan, Siri Rooney and Urban Martin

Selectboard: Bob Beeman*, Brian Kellogg, Don McDowell, Jessica Graham*, & Judy Bickford

Listers: Charles Burnham, Duane Sprague & Brian Yeaton

Clerk: Sara Haskins

Appellants & Guests: Charles & Christine Pepe, Sandra Ames*, Paul Sweitzer*, Selina Rooney*, Ron & Linda Brailey

*participating via zoom

Chair Ed Wilson called the meeting to order at 6:04 PM at the Morristown Municipal Building. Ed read the Town of Morristown Board of Abatement rules of procedure and asked if anyone presented had questions on how the hearings would proceed.

AGENDA CHANGES/ADDITIONS

The following hearing were added:

- Patrick & Brian McNulty – (06028)
- LCMH Services – (23239)
- Paul & Karen Sweitzer – (16079)
- Ron & Linda Brailey- (16033)
- D&B Farm and Properties- (21040)
- Jacob Evans – (16019-05)
- David, Charlene, Selina & Siri Rooney – (06012)
- David Rooney – (70078)

APPROVE MINUTES

Motion made by Shelley Nolan to approve the minutes of October 25, 2021. Motion seconded by Urban Martin. Motion carried (16/0/1) Don McDowell abstained.

ABATEMENT HEARINGS

Pursuant to Title 24 V.S.A § 1535, the following hearings took place to consider abatement of real estate and personal property taxes assessed.

1. Northern Tails LLC – 2930 Cote Hill Rd (03002)

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and administered the oath to the appellant Charles Pepe. Ed Wilson asked if anyone had a

conflict of interest to disclose. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year due to taxes or charges in which there is manifest error (#4). Charles Pepe shared testimony on behalf of Northern Tails LLC operating as Muddy Moose. Muddy Moose has two different checking accounts. A check was accidentally written from the wrong account on May 10, 2022. The bank notified him after the due date that his check had been returned. As soon as he learned of the mistake he went to the Town Clerk's office to settle the matter. He requested abatement of \$1,107.98 in penalty for the tax year 2021-2022.

2. David Ross – 311 Fitzgerald Rd (13039-01)

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and administered the oath to the appellant's representative Sandra Ames. Ed Wilson asked if anyone had a conflict of interest to disclose. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year due to taxes or charges of persons who are unable to pay their taxes, charges, interest and/or collection fees (#3). Sandra Ames appeared on zoom to share testimony on behalf of David Ross. David is currently incapacitated and has been receiving treatment for brain cancer in California since March. Sandra came to pay the taxes on the due date and googled the Town Clerk's hours before coming. Sandra presented evidence that google incorrectly had the hours listed as 8:30 – 4:30. As there was a heavy downpour at 4:00 and she believed that the office was open until 4:30 she waited in the car for the rain to die down. When she went to pay around 4:20 the doors were locked. She came back the very next morning to pay the bill and explain the misunderstanding with the googled closing time. They requested abatement of \$45.18 in interest and \$361.41 in penalty for the tax year 2021-2022.

3. Edward & Carrie Redlich – 4870 Stagecoach Rd (16003)

Ed Wilson opened the hearing stating the name of the appellant, property location and parcel ID#. Ed Wilson asked if anyone had a conflict of interest to disclose. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year. No criteria was marked on the application. No applicant was present, so Sara Haskins read the written narrative. The Redlich's did not receive their tax bill. They reached out to obtain a copy of the bill and update their mailing address but after the November installment date. They requested abatement of \$65.25 in interest for the tax year 2021-2022.

4. Patrick & Brian McNulty – 635 Beaver Meadow Rd (06028)

Ed Wilson opened the hearing stating the name of the appellant, property location, and parcel ID#. Ed Wilson asked if anyone had a conflict of interest to disclose. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year. No criteria was marked on the application. No applicant was present, so Sara Haskins read the written narrative. Brian McNulty owns the property jointly with his brothers and they submitted their tax payment late. He requested that the names on the bill be updated and to have the bill mailed to two different addresses. Sara Haskins shared that the McNulty's recorded a deed transferring the property from three to two of the brothers and that was received on June 5, 2021 after the April 1 deadline so it will not be transferred until the 2022-23 grand list. Sara Haskins also shared that the tax bill program only allows one main mailing address to send the original bill but that the Town Clerks Office will mail copies to other parties upon request. They requested abatement of \$233.38 in penalty for the tax year 2021-2022.

5. LCMH Services – 379 Washington Highway (23239)

Ed Wilson opened the hearing stating the name of the appellant, property location, and parcel ID#. Ed Wilson asked if anyone had a conflict of interest to disclose. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year. No criteria was marked on the application. No applicant was present, so Sara Haskins read the written narrative. The property tax bill was lost in the shuffle. They are a nonprofit organization that provides much needed services to the community. They requested abatement of \$100.86 in interest and \$806.85 in penalty for the tax year 2021-2022.

6. Paul Sweitzer & Karen Richardson – 151 Joes Pond Rd (16079)

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and administered the oath to the appellant Paul Sweitzer. Ed Wilson asked if anyone had a conflict of interest to disclose. Julia Compagna secluded herself due to a work conflict. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year. No criteria was marked on the application. Paul Sweitzer testified that they are the new owners of a newly built house that was purchased from an estate of a woman who unfortunately passed during the building of the house. They never received a tax bill and it is their first home. They came in and paid it as soon as they received the delinquent notice from the daughter of the previous owner. They requested abatement of \$324.87 in penalty for the tax year 2021-2022.

7. Ron & Linda Brailey- 32 Sugar House Lane (16033)

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and administered the oath to the appellant Ron Bailey. Ed Wilson asked if anyone had a conflict of interest to disclose. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year. No criteria was marked on the application. Ron Bailey testified that his mother was very sick and passed away in May. With the emotional stress due to the declining health of his mother, it slipped his mind that taxes were due. They requested abatement of \$52.43 in interest and \$387.19 in penalty for the tax year 2021-2022.

8. D&B Farm and Properties - 51 Brigham St (21040)

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID#. Ed Wilson asked if anyone had a conflict of interest to disclose. Jessica Graham shared she knew them. As the majority of the BCA also did, they did not find she had a conflict of interest. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year. No criteria was marked on the application. No applicant was present, so Sara Haskins read the written narrative. They were two days late paying the bill as she does not work on Monday and missed seeing the sign. They requested abatement of \$18.12 in interest and \$144.97 in penalty for the tax year 2021-2022.

9. Jacob Evans – 40 Allan Ridge Rd (16019-05)

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and administered the oath to the appellant Jacob Evans. Ed Wilson asked if anyone had a conflict of interest to disclose. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year due to taxes or charges in which there is manifest error (#4). Jacob Evans testified that he wrote and mailed his tax payment on May 16 but the post office did not postmark his letter until May 17. The Town received it

on May 19. He believes he made a timely payment although it was received late. He presented the Board with copies of state statutes and shared his understanding of allowed grace periods in state laws. He requested abatement of \$20.76 in interest and \$153.30 in penalty for the tax year 2021-2022.

10. David, Charlene, Selina & Siri Rooney – 3220 Mud City Loop (06012)

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and administered the oath to the appellant Selina Rooney. Ed Wilson asked if anyone had a conflict of interest to disclose. Siri Rooney recused herself. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year due to taxes or charges upon real or personal property lost or destroyed during the tax year (#5). Selina Rooney testified that the building on this property was unsafe, and it was torn down on January 6, 2022. The Listers agreed with the testimony. They requested abatement of \$385.57 in principle for the tax year 2021-2022.

11. David Rooney – 401 Tine McKee Rd (70078)

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID# and administered the oath to the appellant Selina Rooney. Ed Wilson asked if anyone had a conflict of interest to disclose. Siri Rooney recused herself. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year due to taxes or charges upon real or personal property lost or destroyed during the tax year (#5). Selina Rooney testified that the mobile home was removed from Town and the proper paperwork was filed on November 5, 2021. The Listers agreed with the testimony. They requested abatement of \$252.44 in principle for the tax year 2021-2022.

12. Douglas Forte – 17 First Street (70102)

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID#. Ed Wilson asked if anyone had a conflict of interest to disclose. Julia Compagna recused herself due to a work conflict and then represented testimony on behalf of Douglas Forte. A written abatement request form and narrative were presented asking for abatement of taxes for the 2021-2022 tax year due to taxes or charges in which there is a mistake of the listers (#4). The mobile home was sold and removed from town in September 2020. The mobile home should not have been listed on the 2021-22 grand list. The Listers testified that they agreed it was an oversight and should not have been billed. They requested abatement of \$700.34 in principle, \$43.75 in interest and \$56.02 in penalty for the tax year 2021-2022.

13. Shannon Burris & Bryant Pierce II – 6 First Street (70124)

Ed Wilson opened the hearing stating the name of the appellant, property location, parcel ID#. Ed Wilson asked if anyone had a conflict of interest to disclose. Sara Haskins shared that she had received a court order on March 3, 2022 that the mobile home was declared abandoned, and uninhabitable. Additionally, the mobile home was conveyed to Ship Sevin free and clear of any taxes owed to the Town of Morristown. Therefore, \$22.72 in principle, \$1.40 in interest and \$1.82 in penalty for the tax year 2021-2022 should be abated.

14. Report of small amounts abated

Sara Haskins presented a list of 14 accounts with small balances due of \$10.00 or less due to payments crossing in the mail and checks written for wrong amounts for a total amount abated of \$11.80 for the time period of October 22, 2021 – June 16, 2022.

Shelley Nolan made a motion to accept the list of small abated amounts as presented. Judy Bickford seconded the motion. Motion passed (21/0).

Shap Smith made a motion to go into deliberative session. Julia Compagna seconded the motion. Motion passed (21/0).

Northern Tails LLC – 2930 Cote Hill Rd (03002)

Brian Kellogg made a motion to approve the abatement request of Northern Tails LLC – 2930 Cote Hill Rd (03002) for \$1,107.98 in penalty for the tax year 2021-2022 due to taxes or charges in which there is manifest error pursuant to Title 24 V.S.A § 1535(a)(4). Judy Bickford seconded the motion. The Board discussed that even though they were sympathetic to the appellant's situation there was not a statutory criteria that allowed them to approve the abatement as requested. Motion failed (0/19).

David Ross – 311 Fitzgerald Rd (13039-01)

Shap Smith made a motion to approve the abatement request of David Ross – 311 Fitzgerald Rd (13039-01) for \$45.18 in interest and \$361.41 in penalty for the tax year 2021-2022 due to taxes or charges in which there is manifest error pursuant to Title 24 V.S.A § 1535(a)(4). Judy Bickford seconded the motion. The Board discussed that even though they were sympathetic to the appellant's situation there was not a statutory criteria that allowed them to approve the abatement as requested. Motion failed (8/11). Darcie Abbene (Y), Andrea Beeman (Y), Brent Paine (Y), Donald Blake (N), Ed Wilson (N), Julia Compagna (N), Monte Mason (N), Richard Craig (Y), Shap Smith (N), Shelley Nolan (Y), Siri Rooney (Y), Urban Martin (Y), Bob Beeman (Y), Brian Kellogg (N), Don McDowell (N), Judy Bickford (N), Duane Sprague (N), Brian Yeaton (N), Sara Haskins (N)

Edward & Carrie Redlich – 4870 Stagecoach Rd (16003)

Julia Compagna made a motion to approve the abatement request of Edward & Carrie Redlich – 4870 Stagecoach Rd (16003) for \$65.25 in interest for the tax year 2021-2022 due to taxes or charges in which there is manifest error pursuant to Title 24 V.S.A § 1535(a)(4). The Board discussed that even though they were sympathetic to the appellant's situation there was not a statutory criteria that allowed them to approve the abatement as requested. Brian Kellogg seconded the motion. Motion failed (0/19).

Patrick & Brian McNulty – 635 Beaver Meadow Rd (06028)

Shap Smith made a motion to approve the abatement request of Patrick, Brian & Jeffery McNulty – 635 Beaver Meadow Rd (06028) for \$233.38 in penalty for the tax year 2021-2022 due to taxes or charges in which there is manifest error pursuant to Title 24 V.S.A § 1535(a)(4). The Board discussed that even though they were sympathetic to the appellant's situation there was not a statutory criteria that allowed them to approve the abatement as requested. Julia Compagna seconded the motion. Motion failed (0/19).

LCMH Services – 379 Washington Highway (23239)

Shap Smith made a motion to approve the abatement request of LCMH Services – 379 Washington Highway (23239) for \$233.38 in penalty for the tax year 2021-2022 due to taxes or charges in which there is manifest error pursuant to Title 24 V.S.A § 1535(a)(4). Julia Compagna seconded the motion. The Board discussed that even though they were sympathetic to the appellant's situation there was not a statutory criteria that allowed them to approve the abatement as requested. Motion failed (1/18). Darcie Abbene (N), Andrea Beeman (N), Brent Paine (N), Donald Blake (N), Ed Wilson (N), Julia Compagna (N), Monte Mason (N), Richard Craig (N), Shap Smith (N), Shelley Nolan (N), Siri Rooney (N), Urban Martin (N), Bob Beeman (N), Brian Kellogg (N), Don McDowell (N), Judy Bickford (Y), Duane Sprague (N), Brian Yeaton (N), Sara Haskins (N)

Paul Sweitzer & Karen Richardson – 151 Joes Pond Rd (16079)

Julia Compagna reclused herself. Shap Smith made a motion to approve the abatement request of Paul Sweitzer & Karen Richardson – 151 Joes Pond Rd (16079) for \$324.87 in penalty for the tax year 2021-2022 due to taxes or charges in which there is manifest error pursuant to Title 24 V.S.A § 1535(a)(4). Andrea Beeman seconded the motion. The Board discussed that even though they were sympathetic to the appellant's situation there was not a statutory criteria that allowed them to approve the abatement as requested. Motion failed (0/18/1).

Ron & Linda Brailey- 32 Sugar House Lane (16033)

Brian Kellogg made a motion to approve the abatement request of Ron & Linda Brailey- 32 Sugar House Lane (16033) for \$52.43 in interest and \$387.19 in penalty for the tax year 2021-2022 due to taxes or charges in which there is manifest error pursuant to Title 24 V.S.A § 1535(a)(4). Judy Bickford seconded the motion. The Board discussed that even though they were sympathetic to the appellant's situation there was not a statutory criteria that allowed them to approve the abatement as requested. Motion failed (0/19).

D&B Farm and Properties - 51 Brigham St (21040)

Julia Compagna made a motion to approve the abatement request of D&B Farm and Properties - 51 Brigham St (21040) for \$18.12 in interest and \$144.97 for the tax year 2021-2022 due to taxes or charges in which there is manifest error pursuant to Title 24 V.S.A § 1535(a)(4). Shelley Nolan seconded the motion. The Board discussed that even though they were sympathetic to the appellant's situation there was not a statutory criteria that allowed them to approve the abatement as requested. Motion failed (0/19).

Jacob Evans – 40 Allan Ridge Rd (16019-05)

Brian Kellogg made a motion to approve the abatement request Jacob Evans – 40 Allan Ridge Rd (16019-05) for \$20.76 in interest and \$153.30 in penalty for the tax year 2021-2022 due to taxes or charges in which there is manifest error pursuant to Title 24 V.S.A § 1535(a)(4). Shap Smith seconded the motion. The Board discussed that even though they were sympathetic to the appellant's situation there was not a statutory criteria that allowed them to approve the abatement as requested. Motion failed (0/19).

David, Charlene, Selina & Siri Rooney – 3220 Mud City Loop (06012)

Siri Rooney reclused herself. Julia Compagna made a motion to approve the abatement request for David, Charlene, Selina & Siri Rooney – 3220 Mud City Loop (06012) for \$385.57 in principle for the tax year 2021-2022 due to taxes or charges upon real or personal property lost or destroyed

during the tax year pursuant to Title 24 V.S.A § 1535(a)(5). Urban Martin seconded the motion. Motion passed (18/0/1).

David Rooney – 401 Tine McKee Rd (70078)

Siri Rooney reclused herself. Julia Compagna made a motion to approve the abatement request for David Rooney – 401 Tine McKee Rd (70078) for \$252.44 in principle for the tax year 2021-2022 due to taxes or charges upon real or personal property lost or destroyed during the tax year pursuant to Title 24 V.S.A § 1535(a)(5). Shelley Nolan seconded the motion. Motion passed (18/0/1).

Douglas Forte – 17 First Street (70102)

Julia Compagna reclused herself. Judy Bickford made a motion to approve the abatement request for Douglas Forte – 17 First Street (70102) for \$700.34 in principle, \$43.75 in interest and \$56.02 in penalty for the tax year 2021-2022 due to taxes or charges in which there is a mistake of the listers pursuant to Title 24 V.S.A § 1535(a)(4). Richard Craig seconded the motion. Motion passed (18/0/1).

Shannon Burris & Bryant Pierce II – 6 First Street (70124)

Brian Kellogg made a motion to accept the court order for Shannon Burris & Bryant Pierce II – 6 First Street (70124) and approve the abatement for \$22.72 in principle, \$1.40 in interest and \$1.82 in penalty for the tax year 2021-2022. Shelley Nolan seconded the motion. Motion passed (19/0).

Brian Kellogg made a motion to come out of deliberative session. Andrea Beeman seconded the motion. Motion passed (19/0).

OTHER BUSINESS

None

ADJOURN

Motion made by Judy Bickford to adjourn. Motion seconded by Don McDowell. Motion passed (19/0).

Meeting adjourned at 8:20 PM.

Respectfully submitted and filed June 25, 2022

Amended on July 1, 2022

Sara Haskins, Clerk- Board of Civil Authority

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