

TOWN OF MORRISTOWN
43 PORTLAND ST
MORRISVILLE, VERMONT 05661-0748

BOARD OF CIVIL AUTHORITY MEETING

The Board of Civil Authority of the Town of Morristown met at the Community Meeting Room of the Municipal Building, 43 Portland Street in said town on Tuesday, the 10th day of February 2009, at 5:30 P.M.

Members present: Dawn Andrews, Rhoda Bedell, Don Blake, Theresa Breault, Margaret Demars, Francis Favreau, Thomas Hirschak, Steve Leach, Siri Rooney, Edward Wilson, David Yacovone, Bob Beeman, Brian Kellogg, Todd Yando and Mary Ann Wilson.

Listers present: Charles McArthur, Thomas Williams and Duane Sprague

Guest: Herman Fiess

Meeting opened at 5:35 PM by Chairman Favreau.

New Business:

Pursuant to Title 24 V.S.A § 1535, to consider abatement of real estate and personal property taxes assessed:

a. 5:30 PM: First Congregational Church: Parcel ID #21189

Herman Fiess testified on behalf of the church. He presented Exhibit A. He was asking for abatement of property taxes under criteria #3 – inability to pay, and #4 – manifest error of the Listers. Under criteria #3, Mr. Fiess related that the church is facing serious financial hardship with an aging membership and reduced attendance which translates to less income. Although the church has an endowment, withdrawals have been necessary over the years, and any balance has been diminished by the state of the economy. It was Mr. Fiess's opinion that under the current conditions, the church could be bankrupt in 5 years. Under criteria #4 – manifest error, the church believes that the Listers erred in re-classifying the parsonage as non-tax exempt in 2008. The church has not had a permanent pastor, so the parsonage has been vacant since 2006. During that time, renovations were done and a loan was incurred. To offset the expenses of the loan and to fund the contract to provide a housing stipend for an interim minister, the church briefly rented the parsonage on a month to month basis. It is the church's opinion that the temporary rental of the parsonage did not significantly change the primary use of the property, and it should remain tax exempt.

Charles McArthur testified for the Listers. He presented Exhibit B. The parsonage property was changed to non-exempt status in accordance with state statutes on April 1, 2008, when the listers were notified by the church that it was renting the parsonage. With several other churches in Morristown, the Listers were wary of setting a precedent. As a compromise, the Listers were willing to restructure the property classification so that the land that the parsonage sat on would still be exempt, but the parsonage building itself would be taxable. This would reduce the tax liability by \$711.43.

After hearing testimony, the Board of Abatement went into deliberative session. Upon a motion by

Theresa Breault with a second by Peg Demars, the board voted affirmatively to abate taxes for FY09 in the amount of \$711.43 under criteria #4 – manifest error of the listers. Ed Wilson and Mary Ann Wilson abstained from voting.

Upon motion by Dawn Andrews with a second by Theresa Breault, the board voted affirmatively to abate \$3,414.75 in taxes and \$62.13 in interest for FY09 under criteria #4 – manifest error because the BCA determined that the use of the parsonage did not compromise its tax exempt status. Ed Wilson and Mary Ann Wilson abstained from voting.

b. Miscellaneous Abatements – FY08: See attached.

Payments crossed in mail – eliminate small amounts due for tax reconciliation

Principal = \$37.59

Interest = \$ 2.40

Penalty = \$ 3.00

Abate = \$42.99

Upon a motion by David Yacovone with a second by Theresa Breault, the board voted unanimously to abate \$42.99 to eliminate small amounts due in FY08 for reconciliation purposes.

Other business:

- BCA members volunteered to work the poll schedule for Town Meeting.
- Clerk Wilson informed the board that Article 14 on the warning for the 2009 Town Meeting will call for a vote to increase the number of Justices of the Peace from 12 to 15 according to statutes and based on population. It was suggested that the two political parties be advised and recommendations be brought back to the board. Then the BCA would forward the nominations to the Governor for appointment of three vacant positions.

Clerk Wilson presented a voter checklist update of additions and removals from 10/21/08 to 2/10/09 prior to the Annual Meeting.

There being no other business, Steve Leach moved for adjournment at 6:55 PM. Motion carried.

Respectfully submitted,



Mary Ann Wilson, Clerk
Board of Civil Authority