TOWN OF MORRISTOWN
18 LOWER MAIN STREET
MORRISVILLE, VERMONT 05661-0748

BOARD OF CIVIL AUTHORITY MEETING

The Board of Civil Authority of the Town of Morristown reconvened the warned meeting at the Conference Room upstairs at the Municipal Office Building, 18 Lower Main Street in said town on Tuesday, the 8th day of February 2005.

Members present: M. Lambert, T. Breault, S. Rooney, D. Andrews, S. Leach, P. Griswold, E. Wilson, F. Favreau, S. Smith, T. Hirchak, J. Paige, B. Kellogg, B. Greenia and M. Wilson.

Members absent: D. Yacovone, K. Campbell, C. Voyer and S. Bryer

Listers present: C. McArthur and T. Williams

Guests present: K. Miller, S. Guy and D. Blake

AGENDA:

F. Favreau reconvened the meeting at 5:33 PM.

On a motion by D. Andrews with a second by T. Breault, the minutes of 01/25/05 meeting were approved as presented.

1. On a motion by E. Wilson with a second by S. Leach, the board voted to reopen the hearing to consider abatement of real estate and personal property taxes assessed to C.R.E.W. (parcel ID #07301-01). K. Miller presented additional evidence in support of the abatement request under 24 V.S.A. § 1535(a)(3) by submitting the 12/31/04 balance sheet and a letter from the Union Bank dated 02/08/05 to show the financial position of C.R.E.W. Regarding the taxes, in November 2004, C.R.E.W. paid under protest, all of the Village taxes due and the first installment of Town taxes for a total of $10,331.70. K. Miller stated that C.R.E.W. intends to pay property taxes now and in the future, but for FY2005, the organization is requesting to pay a reduced Town tax of $5,000. After discussion, E. Wilson moved to abate the amount of $15,000 under 24 V.S.A. § 1535(a)(3). Motion seconded by T. Williams and voted 9 in favor and 7 opposed. Upon motion by S. Leach with a second by E. Wilson, it was voted affirmatively to apply the remaining refund of $4,891.01 to the 2005 first installment of property taxes.

2. Clerk Wilson read the 01/25/05 minutes regarding the request for abatement under 24 V.S.A. § 1535(a)(4) from Heidi Hope Turgeon (parcel ID #07056). She stated that she felt the listers had assessed the property too high and that had resulted in excessive property taxes. After further consideration, the listers agreed that a more equitable assessment should be lower than the $186,000 assessed for 2004. With that information, S. Smith moved to abate $750.00 under 24 V.S.A. § 1535(a)(4) and to issue a credit in that amount toward the May 15, 2005 tax installment. Motion seconded by D. Andrews and voted affirmatively by the B.C.A.

3. Based on the testimony given on 01/25/05 and noted in the minutes, E. Wilson made the motion that the B.C.A. grant an abatement for FY2002 and FY 2003 under 24 V.S.A. § 1535(a)(4) to Winston Jennison (parcel ID #20057 formerly owned by David Sanborn) of which $612.26 is taxes, $48.97 is interest, $48.98 is penalty, and $4.42 is other (postage) for a total abatement and refund of $714.63 for 2001-2002. Non tax money to be refunded to Mr. Jennison is $204.64 in lawyers' fees he incurred and $257.41 that is interest due Mr. Jennison while the issue was being resolved. Additionally, for 2002-2003 taxes calculated on this parcel, abatement was granted based on 24 VSA §1535(a)(4) because the

property had been removed from the town and not removed from the grand list. Amount abated: $663.08 in taxes, $53.04 in penalty, $166.00 in interest and $4.42 other (postage) for a total of $886.54. Motion seconded by M. Lambert and voted affirmatively by the B.C.A.

The Listers presented parcels for abatement where there had been errors under 24 VSA Section 1535(a)(4):

4. Parcel ID #07101 - Marie Cote: Late homestead filing with the state caused error resulting in a decrease in taxes calculated for 2004. On a motion by S. Smith with a second by M. Lambert, the board voted affirmatively to abate $385.56 and issue a credit toward the May 15, 2005 installment of taxes

5. Parcel ID #0COMM.SALE - Green Mountain Block: Duplicate error in listing. Property already included in assessment for Union Bank. No tax bill was created or sent, but the assessment on the Grand List for 2003 and 2004 was used to calculate the tax rate. On a motion by D. Andrews with a second by T. Breault, the board voted affirmatively to abate for 2003 - $5,762.16 in taxes, and for 2004 to abate $6045.36 in taxes and $120.92 in interest from the tax rate calculation.

6. Parcel ID #21184 – Lamoille Grange: Error in listing. Property is tax exempt. No tax bill was created, but the assessment on the Grand List for 2003 was used to calculate the tax rate. On a motion by B. Greenia with a second by T. Hirchak, the board voted affirmatively to abate $1789.28 in taxes and $161.20 in interest for 2003-2004.

With no other business to come before the B.C.A., meeting was adjourned upon motion at 6:55 PM.

Respectfully submitted,

Mary Ann Wilson, Clerk
Board of Civil Authority