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

MINUTES OF BOARD OF CIVIL AUTHORITY MEETING

The Board of Civil Authority of the Town of Morristown, convened the warned meeting at the Conference Room upstairs in the Municipal Office Building, 18 Lower Main Street, in said town on Tuesday, the 25th day of January 2005.

MEMBERS PRESENT: Margaret Lambert, Theresa Breault, Siri Rooney, Dawn Andrews, Steve Leach, Paul Griswold, Ed Wilson, Francis Favreau, Shap Smith, and Mary Ann Wilson.

MEMBERS ABSENT: Tom Hirchak, Dave Yacovone, Ken Campbell, Jane Greene, Cathy Voyer, Brian Greenia, Jim Paige, Shaun Bryer and Brian Kellogg,.

LISTERS: Charles McArthur (present), Thomas Williams (absent).

GUESTS: Ted Nelson, Kelly Miller, Sam Guy, Don Blake, Heidi Hope Turgeon and Winston Jennison.

MINUTES:

After a welcome and reception of new members, Chairman Favreau opened the meeting at 5:45 PM.

Upon motion by Steve Leach, with a second by Ed Wilson, Francis Favreau was re-elected Chairperson of the Board of Civil Authority until 01/31/07.

Upon motion by Dawn Andrews, with a second by Theresa Breault, the board voted affirmatively to designate the following polling locations and hours for voting:

1. Peoples Academy - Town Meeting at 9:00 AM and all Australian Balloting at 8:00 AM
2. V.F.W. Hall – For other meetings with times to be decided.

Pursuant to Title 17, V.S.A. Section 2144b, the board was presented a list of the additions and removals to the voter checklist that the Town Clerk had approved for the most recent elections.

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

Appellant #1: C.R.E.W. (parcel ID# 07031-01) was represented by Kelly Miller, Executive Director; Sam Guy and Don Blake, board members. Their request for abatement was based on 24 VSA Section 1535(a)(3) – taxes of persons who are unable to pay their taxes, interest and collection fees. Ms. Miller presented operating and fund raising statements for 2004. She explained that C.R.E.W. is working to grow as a 501(c)3 non-profit association, and that an abatement would allow completion and expansion of the facility. On behalf of C.R.E.W., Ms. Miller requested that the organization be allowed to pay property taxes at a reduced rate for a limited time while they reorganize their financial position. Speaking for the listers, Ted Nelson, professional assessor for the Town of Morristown, explained that the current assessment of the property is correct for 2004. As of April 1, 2004, the building was assessed as partially complete, and, as a special purpose building, it was given a functional depreciation of 25%. The assessment for 2005 will show the value with construction completed.

Appellant #2: Heidi Hope Turgeon (parcel ID# 07056) requested abatement based on 24 VSA

Section 1535(a)(4) – taxes in which there is manifest error or a mistake of the listers. Ms. Turgeon presented a professional, paid appraisal that showed a significant discrepancy with the town's assessment. She stated that the upstairs is unfinished, and they are only using the downstairs. They have replaced doors, windows and some roofing. It is her opinion that the town's assessment of the property is too high and that has resulted in excessive property taxes.

Ted Nelson, professional assessor for the Town of Morristown, explained that the current assessment of the property is correct for 2004. The U.S. Marshalls Service was the owner of record for the property in 2004, and prior to the April 1, 2004 deadline for setting the assessment on the property, the listers were unable to enter the premises. Therefore, they measured and assessed the exterior for quality, condition, size, etc. The listers do not believe there was any error on their part for 2004 and will reassess the value for 2005. This will allow the current owners to enter into the grievance process to dispute the value of the property.

<u>Appellant #3:</u> Winston Jennison (parcel ID# 70023) came before the board to ask for re-imbursement of taxes paid at an October 29, 2002 tax sale for a mobile home that was not on the premise at the time of the sale. He sited 24 VSA Section 1535(a)(4) – manifest error or mistake of the listers, and (5) - property lost or destroyed during the tax year. Mr. Jennison has requested a refund of $1,176.68 which includes the taxes paid in 2002 and accumulated interest at 1% per month while the issue was being resolved. There was no response from the listers except to comment that it is difficult to keep track of moves and this is not unusual with mobile homes in a mobile home park.

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

> #07101 - Marie Cote: Late homestead filing with the state caused error resulting in a decrease in taxes calculated for 2004.
>
> #0COMM.SALE - Green Mountain Block: Duplicate error in listing. Property already included in assessment for Union Bank. No tax bill was created, but the assessment on the Grand List for 2004 was used to calculate the tax rate.
>
> #21184 – Lamoille Grange: Error in listing. Property is tax exempt. No tax bill was created, but the assessment on the Grand List for 2003 and 2004 was used to calculate the tax rate. Abatement is needed for both years for the town and village.

Upon motion by Steve Leach with a second by Dawn Andrews, the board voted to move into deliberative session at 7:10 PM. The board came out of deliberative session at 8:05 PM. Due to the lack of a quorum, no action was taken.

With no other business to come before the board, upon motion, the meeting was recessed at 8:07 PM.

Respectfully submitted,

Mary Ann Wilson, Clerk
Board of Civil Authority