

**Town of Westmore  
54 Hinton Hill Rd  
Westmore, VT 05860**

**WESTMORE  
BOARD of ABATEMENT  
May 1, 2017  
5:30pm Town Clerk's Office**

---

---

In attendance: Bill Perkins, Melissa Zebrowski, Chris Evans, Beverly Decker, Maree Bushey, Kathy Holmes and Ann Parenteau

Missy called the meeting to order at 5:35.  
Missy gave the Oath to all present.

Island Pond Wireless #332-0565

Ann presented her reasons for requesting abatement on this parcel. The collections of these taxes are impossible; all mail gets returned to her with no forwarding address; they also owe money to other people whom they are not paying. Chris gave the history of this case in regards to taxing towers. The state says because cell towers don't own land, they are not considered taxable. At the time these towers were installed, they didn't realize this. The listers consulted with the state and town and decided until the state can give them more guidelines they don't tax cell towers. As of April 21<sup>st</sup> the total monies due for 2015-2016 is \$4461.91 and for 2016-2017 is \$5051.48 totaling \$9513.39. Maree moved and Bill seconded to abate the total of \$9513.39 of principal, interest and penalty due to manifest error or a mistake of the listers referenced in 24, V.S.A section 1535. Passed unanimously.

Missy moved and Chris seconded to adjourn at 5:50. Passed unanimously.

Signed by,

\_\_\_\_\_  
Melissa Zebrowski  
Board of Abatement, Clerk

\_\_\_\_\_  
Kathy Holmes

\_\_\_\_\_  
Beverly Decker

\_\_\_\_\_  
Bill Perkins

\_\_\_\_\_  
Chris Evans

\_\_\_\_\_  
Maree Bushey