

TOWN OF BARRE TAX GRIEVANCE HEARING RECONVENED

September 17, 2014

AGENDA

(This meeting is being audio taped.)

1. Call to Order the FY 2014-2015 Tax Grievance Hearing 6:30 p.m.
2. Changes to the Agenda
3. Administer Oath to Board Members who were not present at the July meeting:
I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue between taxpayers and Assessor submitted for my decision. So help me God (or under the pains and penalties of perjury).
4. Hear the appeal of Stephen & Lisa Brassard 6:45 p.m.
5. Appoint the Inspection Committee
6. Other Business:
 - A) Next Meeting - Wednesday, September 24, 2014 to hear the Inspection Committee Report.
 - B) Discuss committee assignments for the upcoming November General Election. Ballot/Tabulator Committee - set date to test ballots.
7. Recess the tax grievance meeting to September 24, 2014, 6:30 p.m.

TAX GRIEVANCE HEARING MINUTES

September 17, 2014

CALL TO ORDER - Chair Virginia Poplawski called the Tax Grievance Hearing meeting to order on this 17th day of August 2014 at 6:30 p.m.

ROLE CALL - The following members were present: Chair Virginia Poplawski, Jeff Blow, Gordon Booth, Tracy Delude, Irene Haskell, J. Guy Isabelle, Town Clerk-Treasurer Donna J. Kelty, Robert LaClair, Paul Malone, Caroline Pellon, R. Lee Walther, and Sheila Walther.

Members absent were: William Bugbee, Pearl Bugbee, Louise Coates, Marion Fish, JP Isabelle, W. John "Jack" Mitchell, Roland Tessier, Christopher Violette, and Tom White.

Others present included: Assessor Joseph Levesque and Lisa Brassard.

AMEND THE AGENDA- None

BCA OATH

The BCA members present were administered their oath. The Chair reminded the Board members and those present the tax grievance hearings are being audio taped. Please speak clearly and identify yourself prior to speaking. J. Guy Isabelle took his oath.

On a motion by Irene Haskell, seconded by Paul Malone, the BCA recessed at 6:34 to await the arrival of the appellant.

On a motion by Paul Malone, seconded by Irene Haskell, the BCA voted unanimously to reconvene the meeting at 6:37 p.m.

APPEAL HEARING

The Chair reminded individuals of their 10 minute oral presentation time and that cross examination would occur after all testimony was given.

1. Stephen & Lisa Brassard
122 West Cobble Hill Road
Tax Map 006 Lot 087-01

Background: On July 14, 2014 the Town Clerk-Treasurer received the appeal from the property owners. Documentation included: a cover letter, copies of the Assessor's Grievance correspondence (Notice through result), and a copy of an outside appraisal. Only a copy of the appeal letter was provided to the Assessor as he already had a copy of the outside appraisal. The Board of Tax Appeal received a full copy of the owners documents prior to the meeting.

The Assessor and Lisa Brassard were administered the oath.

Assessor Levesque began the hearing by submitting his evidence packet labeled #A-1. Included in the packet is a summary page (detailing how and why the assessed value has changed since the Brassards purchase of the property), three (3) assessor cards on the parcel in question (one for prior owner, one for Brassard prior to Assessor's Grievance, and one after Assessor's Grievance), and Assessor cards for the properties (located in Barre Town) which were listed in the Brassard's outside appraisal.

During testimony the Assessor questioned the validity of submission for the appellants outside appraisal. He stated that in his opinion the Barre Town properties used in the outside appraisal should not have been used as comparables. That is why he provided copies of the Assessor cards for said properties.

During cross-examination by the Board the Assessor submitted a second piece of evidence labeled #A-2 which was a note containing the prior owner name, telephone number, and comments regarding the sale of the property. Mr. Levesque stated he spoke to the prior owner to determine whether or not the sale was an arms-length transaction. He was told it sold for less as the prior owner was living out of state and needed to sell quickly.

Lisa Brassard stated she and her husband were just trying to make sense of all the numbers with no success. The property was purchased in July 2013 for less than the Town's assessed value, but needed much work. The new garage was built for \$24,400 with help from friends/family which she admits reduced construction costs. Looking at the CLA she felt the property is assessed for \$20,000 more than it should be.

Ms. Brassard contacted her bank to obtain a copy of the outside appraisal that was submitted to the Assessor during his grievance and to this Board as evidence. The Bank Officer was aware of what Ms. Brassard was using the appraisal for.

The Board commended Ms. Brassard for doing her homework and using the CLA. During general cross examination items discussed included: the Assessor's obligation to report arms-length transactions and their review by the State District Advisor, the definition of fair market value (page 4 of the Tax Appeal Handbook), that not all properties are valued at the exact dollar when the CLA is applied, and that the siding and deck/porch were additions to the Brassard property were completed after April 1, 2014.

On a motion by Blow, seconded by Pellon, the Board of Tax Appeal voted unanimously to close the evidence for the hearing of Stephen & Lisa Brassard.

APPOINT INSPECTION COMMITTEE

The volunteer inspection committee will consist of Paul Malone, Guy Isabelle, and Sheila Walther. During the last BCA meeting it was noted that the draft Data Inspection

Sheet would be used by this committee to determine its usefulness in writing the report. There will be an item on the next meeting agenda for said discussion.

The Committee and property owner will set up the inspection date.

OTHER BUSINESS

The next Tax Grievance hearing will be Wednesday, September 24, 2014 to hear the Inspection Committee's Report. The Board would also like to have an agenda item to discuss information/evidence received from the Assessor during the grievance hearing. A concern is the Board cannot give due diligence to the information at the last minute.

Our next election is November 4th. This one always lends to a larger than average voter turnout. In the past various committees have assisted with the preparation: the ones which really need to begin preparation are: Ballot machine; Administration (administrative items for voting day), Media & Signs, and Logistics (public safety). The Ballot Committee (Jeff Blow, Tracy Delude, Tom White, and Bill Bugbee) will be notified when the memory cards arrive so a date/time can be arranged to test the ballots. Rob LaClair stated he is willing to be on the Media & Signs Committee.

RECESS

On a motion by Jeff Blow, seconded by Caroline Pellon, the Tax Grievance Hearing was adjourned at 8:25 p.m. to reconvene on Wednesday, September 24, 2014 at 6:30 p.m.

Donna J. Kelty, Town Clerk-Treasurer

B.C.A. Chair

BARRE TOWN BOARD OF CIVIL AUTHORITY REPRESENTATIVES

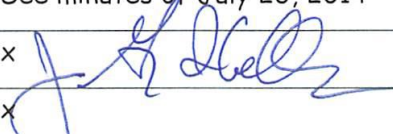
(To view the Board Member oaths see next page.)

OATH OF BOARD MEMBERS FOR TAX GRIEVANCE HEARING

TOWN OF BARRE - TAX GRIEVANCE HEARING
OATH OF BOARD MEMBERS

September ^{17th} ~~14~~, 2014

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue between taxpayers and Assessor submitted for my decision. So help me God (or under the pains and penalties of Perjury).

Name	Signature
Jeff Blow	See minutes of July 23, 2014
Gordon Booth	See minutes of July 23, 2014
Pearl Bugbee	See minutes of July 23, 2014
William Bugbee	See minutes of July 23, 2014
Louise Coates	x
Tracy Delude	See minutes of July 23, 2014
Marion Fish	x
Irene Haskell	See minutes of July 23, 2014
J. Guy Isabelle	x 
JP Isabelle	x
Kelty, Donna J.	See minutes of July 23, 2014
Robert LaClair	See minutes of July 23, 2014
Paul Malone	See minutes of July 23, 2014
W. John "Jack" Mitchell	x
Caroline Pellon	See minutes of July 23, 2014
Virginia Poplawski	See minutes of July 23, 2014
Roland Tessier	See minutes of July 23, 2014
Christopher Violette	See minutes of July 23, 2014
R. Lee Walther	See minutes of July 23, 2014
Sheila Walther	See minutes of July 23, 2014
Tom White	See minutes of July 23, 2014

