

TOWN OF BARRE - TAX GRIEVANCE HEARING
October 25, 2017

AGENDA

(This meeting is being audio taped.)

1. Reconvene the FY 2016-2017 Tax Grievance Hearing 6:30 p.m.

2. Changes to the Agenda

Remind Board they are still under oath. If any Board member has not taken the oath, please administer:

"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)."

3. Hear Inspection Committee Reports

A) Boutin, Louis & Diane

B) Windy Wood Housing LLC (2 parcels)

C) Wholesale Sports Northeast LLC

4. Other Business:

A) Tax grievance hearing for Wednesday, November 1, 2017 has been canceled .

B) The next meeting will be Wednesday, November 29, 2017 to take evidence for Valley Concrete. Set a new meeting date for the inspection committee to report back (sometime before December 28, 2017).

C) Attorney opinion regarding Tax Grievance evidence - presented tonight for a quick review. If future discussion is needed the item will be placed on the next meeting agenda.

D) Update from the Policy Committee on reviewing the abatement income and expense statement form.

E) Any other business which may come before the Board

5. Recess to November 29, 2017, 6:30 p.m.

TAX GRIEVANCE HEARING MINUTES

October 25, 2017

CALL TO ORDER - Chair Paul Malone reconvened the FY 17-18 Tax Grievance Hearing on this 25th day of October 2017 at 6:30 p.m.

ROLE CALL - The following members were present: Chair Paul Malone, Town Clerk-Treasurer Donna J. Kelty, Jeff Blow, Pearl Bugbee, William Bugbee, Charles "Chip" Castle, J. Guy Isabelle, JP Isabelle, Ed Paquin, Jay Perkins, Virginia Poplawski, R. Lee Walther, Shelia Walther, and Paul White (arrived at 6:35 p.m.). Members who were absent include: Jeanne Daniele, W. John "Jack" Mitchell, Bob Nelson, Dotty Ricks, Rolland Tessier, Christopher Violette, and Tom White.

AGENDA - *By consensus the agenda was accepted as presented.*

BCA OATH

All members present have been administered the oath. The Chair reminded the Board members the tax grievance hearings are being audio taped. Please speak clearly and identify yourself prior to speaking.

INSPECTION COMMITTEE REPORTS

6A. Louis & Diane Boutin
Tax Map 039 Lot 003-20
46 Rudd Farm Drive

Background: The inspection committee included Paul White, Charles Castle, and J. Guy Isabelle. A visit to the property of Louis & Diane Boutin, 46 Rudd Farm Drive was completed on Tuesday, October 3, 2017 at 5:00 p.m. Both homeowners were present for the inspection. A copy of the written report was distributed to members present.

Committee member Castle read the report for the record. *On a motion by Sheila Walther, seconded by William Bugbee the Board voted to accept the Inspection Committee Report for Louis and Diane Boutin, Tax Map 039 Lot 003-20 as read. The following members were not present for the vote: Jeanne Daniele, W. John "Jack" Mitchell, Bob Nelson, Dottye Ricks, Rolland Tessier, Christopher Violette, and Tom White.*

A motion was made by Jay Perkins, seconded by Sheila Walther, that the Bboard of Tax Appeal set the value of the property owned by Louis and Diane Boutin, known as Tax Map 039, Lot 003-20, Span #039-012-14453, 46 Rudd Farm Drive at \$156,000 citing the factors listed in the Inspection Report and the Assessor's testimony. The motion passed with 12 yes votes, 1 abstain (Pearl Bugbee did not hear evidence), and 1 no vote (Sheila Walther). The following members were not present for the vote: Jeanne Daniele, W. John "Jack" Mitchell, Bob Nelson, Dottye Ricks, Rolland Tessier, Christopher Violette, and Tom White.

Prior to the vote the motion discussion focused on comparable properties, double wide homes versus manufactured/stick built, lot size, grading changes made by the Assessor, the removal of a basement, and elements of the inspection committee report.

6C: Windy Wood Housing LLC, Art Shields
2 parcels, Tax Map 009 Lot 115.30 & Tax Map 009 Lot 115.31

Background: The Inspection Committee included Sheila Walther, Jeanne Daniele, and William Bugbee. A visit to the two Windy Wood Housing LLC parcels under appeal was completed on Tuesday, October 3, 2017 at 11:00 a.m. Others present at the inspection included Art Shields and Richard Colton. A copy of the written report was distributed to members present.

Committee Chair Sheila Walther read the report for the record. *On a motion by Lee Walther, seconded by Guy Isabelle, the Board of Tax Appeal voted to accept the Inspection Committee Report for the two Windy Wood Housing LLC parcels noted above. The following members were not present for the vote: Jeanne Daniele, W. John "Jack" Mitchell, Bob Nelson, Dottye Ricks, Rolland Tessier, Christopher Violette, and Tom White.*

On a motion by Sheila Walther, seconded by William Bugbee, the Board of Tax Appeal voted that the lots known as Windy Wood Housing LLC, Tax Map 009, Lot 115.31, 32 Hickory Way, and Tax Map 009, Lot 115-30, 16 Locust Common should not be taxed as separate building lots and have value and should still be included in the valuation of the remaining undeveloped land known as Tax Map 009, Lot 115-01 citing the Inspection Committee Report. The motion passed with 9 voting yes, 3 voting no (Edward Paquin, Jay Perkins, and Virginia Poplawski), and 2 abstaining (Pearl Bugbee and R. Lee Walther).

During the motion discussion it was noted that members were struggling as to whether this was a valuation issue or a classification issue (when does a piece of land become a taxable lot versus an undevelopable piece of land). It was also noted this Board

had to make a decision based on the facts presented; the need to be cautious when seeking hearing continuations because the "Board would like to have more information, and the conflicting statements between Appellant and Assessor.

6C: Wholesale Sports Northeast
Personal Property, Tax Map 905 Lot 840-00

Background: The Inspection Committee included JP Isabelle, Lee Walther, and Jeff Blow. A visit to Wholesale Sports Northeast was conducted on October 5, 2017 at 5:00 p.m. Ms. Silke, Musik, CEO was present for the inspection. A copy of the written report was distributed to members present.

Inspection Committee member Lee Walther read the report for the record. A motion was made by J. Guy Isabelle, seconded by Charles Castle, to accept the Inspection Committee Report for Wholesale Sports Northeast, LLC, Tax Map 905, Lot 840 for personal property located at 323 East Montpelier Road, Barre, Vermont. The following members were not present for the vote: Jeanne Daniele, W. John "Jack" Mitchell, Bob Nelson, Dottye Ricks, Rolland Tessier, Christopher Violette, and Tom White.

Discussion focused on the Assessor's testimony of combining the two personal property totals (one from Wholesale Sports and one for Ammo Warehouse), his decision not to accept the late personal property inventory form provided by the appellant (which was provided by the appellant as evidence); and the Inspection Committee Report findings.

On a motion by Lee Walther, seconded by JP Isabelle, the Board of Tax Appeal voted to set the value of the personal property of Wholesale sports Northeast, LLC, more particularly described as Tax Map 905, Lot 840.00, span# 039-012-14533 located at 323 East Montpelier Road, Barre, Vermont at \$3,802.50 citing the late filed personal property inventory form and the Inspection Committee Report. Pearl Bugbee abstained and the following were not present for the vote: Jeanne Daniele, W. John "Jack" Mitchell, Bob Nelson, Dottye Ricks, Rolland Tessier, Christopher Violette, and Tom White.

OTHER BUSINESS

Valley Concrete is unable to make the November 1st meeting so it has been canceled. Please mark your calendar. Their evidence will be presented at the next scheduled meeting which is Wednesday, November 29, 2017. Consensus of the BCA is to direct the Clerk when notifying Valley Concrete that there can be no more hearing cancelations. The goal of the Board is take evidence on November 29, 2017, have the inspection committee do the site visit sometime between November 30th and December 5th, reconvene this hearing on December 6, 2017 to conclude our tax appeal work for this year.

ATTORNEY OPINION - TAX GREIVANCE EVIDENCE

During the last meeting there was discussion regarding what constitutes evidence. This was prompted by an approved subdivision map being presented as evidence. The question: Are the supporting documents of an approved subdivision map, even though documents are not presented at the hearing, considered to be part of the evidence? This discussion resulted in a second question: Can the BCA research and review documents not presented as evidence?

The Town Clerk-Treasurer contacted the Secretary of State's office legal counsel and was advised to contact the Town Attorney (person representing the town if it is appealed to a higher body). The Town Attorney provided a written opinion for both questions and a copy was given to the Board at this meeting. Upon conferring with the

Town Attorney, the Clerk-Treasurer noted both opinions (Secretary of State and Town Attorney) agree.

After a brief Board discussion, the consensus is the item does not need to be placed on the next meeting agenda.

From this point forward, the Tax Grievance Hearing was not audio taped due to battery failure.

POLICY COMMITTEE UPDATE ON ABATEMENT INCOME/EXPENSE FORM

Once tax grievance hearings have concluded the committee will begin their review.

RECESS

On a motion by Ed Paquin, seconded by JP Isabelle, the Tax Grievance Hearing was recessed at 8:00 p.m. to reconvene on Wednesday, November 29, 2017 at 6:30 p.m. The following members were not present for the vote: Jeanne Daniele, W. John "Jack" Mitchell, Bob Nelson, Dottye Ricks, Rolland Tessier, Christopher Violette, and Tom White.

The minutes as submitted by Clerk of the Board:

Donna J. Kelty, Town Clerk-Treasurer

DRAFT