

TOWN OF BARRE - TAX GRIEVANCE HEARING
September 27, 2017

AGENDA

(This meeting is being audio taped.)

1. Reconvene the FY 2017-2018 Tax Grievance Hearing 6:30 p.m.
2. Role call
3. Changes to the Agenda
4. Approve minutes: Tax Grievance Hearing of July 26, 2017.
5. 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)."
6. Hear Tax Grievance Appeals: (Administer oath to Assessor and Appellant prior to each hearing)

"Do you solemnly swear that the evidence you shall give relative to the cause now under consideration shall be the whole truth and nothing but the truth so help you God?"
 - A) Louis Boutin 6:35 p.m.
 - B) Northeast Materials dba as Valley Concrete 7:00 p.m.
 - C) Windy Wood Housing (2 appeals) 7:30 p.m.
 - D) Wholesale Sports Northeast LLC 8:00 p.m.
7. Other Business:
 - A) Next meeting date is Wednesday, October 4, 2017 for a Board of Abatement meeting.
 - B) Next tax grievance hearing (to hear Committee reports) is October 25, 2017. Schedule an additional meeting if needed.
 - C) Approve the new layout (include same day voter registration table) for polling place layout.
 - D) Plan for discussion of Asst. Presiding Officer so training can begin.
 - E) Checklist Purge - full list to BCA at the October 4th meeting. Give list preference (email/hard print) to Clerk.
 - F) Any other business which may come before the Board
8. Recess.

TAX GRIEVANCE HEARING MINUTES
September 27, 2017

CALL TO ORDER - Chair Paul Malone reconvened the Tax Grievance Hearing meeting on this 27th day of July 2016 at 6:30 p.m.

ROLE CALL - The following members were present: Chair Paul Malone, Town Clerk-Treasurer Donna J. Kelty, Jeff Blow, William Bugbee, Charles "Chip" Castle, Jeanne Daniele, J. Guy Isabelle, JP Isabelle, W. John "Jack" Mitchell, Ed Paquin, Jay Perkins, Virginia Poplawski, Dottye Ricks, Rolland Tessier, R. Lee Walther, Shelia Walther, and Paul White. Members who were absent included: Pearl Bugbee, Bob Nelson, Christopher Violette, and Tom White. Others in attendance included: Assessor Joseph Levesque, Louis & Diane Boutin, and Art Shields.

AGENDA

On a motion by JP Isabelle, seconded by Tessier, the Board of Civil Authority amended the September 27, 2017 agenda to remove item 6B Valley Concrete as their appeal will be heard at a meeting date to be determined; and move item 6C Windy Wood

Housing to the 7:00 p.m. slot. Those not present for the vote included: Pearl Bugbee, Bob Nelson, Christopher Violette, and Tom White.

MINUTE APPROVAL

On a motion by J. Guy Isabelle, seconded by Jeanne Danielle, the minutes of July 27, 2017 Tax Grievance Hearing were approved with the following corrections:

- Page 1, change the date the next meeting to September 27, 2017; and*
- Under Attendees correct the spelling Castle (adding the omitted "l").*

Those not present for the vote included: Pearl Bugbee, Bob Nelson, Christopher Violette, and Tom White.

BCA OATH

The BCA members who were not present at the last meeting 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.

HEARING THE APPEALS

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

Background: Prior to the meeting the Tax Grievance Board received copies of the evidence submitted by the appellant and Assessor. The appellant provided a cover letter and a comparison sheet listing a comparable property. The Assessor provided a cover letter, a print of the current value on the property (\$180,000), and several lister cards (for comparable properties and the value of the Boutin property before Assessor Grievance, after Assessor Grievance, and a proposed new value).

The Assessor and Louis & Diane Boutin were administered the oath.

Assessor Levesque gave a brief description of the property and its location, noting three (3) comparable sales.

During Board review of the testimony/evidence the following facts were stated:

- The original value of the property was \$185,700 and the value was grieved to the Assessor in a timely manner.
- The Assessor visited the property, as a result of grievance, and lowered the value to \$180,000 due to the change of the property condition rating from Good to very good minus and removing the basement which does not exist.
- The Assessor stated an error was made on his part in not recognizing the property was a "mobile home." Correcting this classification should require an additional \$24,000 reduction in value making the grand list value \$156,000.

Louis & Diane Boutin stated they agreed that the property value of \$156,000 is okay and agreed with the facts as stated by the Assessor.

Other items discussed: the mobile home bill of sale being recorded in the land records, the standard mobile home bill of sale form is not always used when purchasing the dwelling at the same time as the land - it is incorporated into the deed which is recorded in the land records, and the notation on the upper right corner of the listers card giving information on the mobile home,

The Board recognized that it was too late for the appellant to withdraw their appeal and this process would move forward. The appellant was advised an Inspection Committee member would contact them to make an appointment to view the property.

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

Background: Windy Wood Housing LLC, with their letter of appeal, submitted copies of the Assessor's Notice of Grievance Result for both parcels. The Assessor provided a narrative defending the valuation, a copy of Plan 2146 for the current building phase, and the lister card for each parcel. All documents were provided to the Tax Grievance Board for review prior to the meeting.

Assessor Levesque and Art Shields were present and administered the oath.

Assessor Levesque stated the parcels in question were the last in line at the time of construction on Hickory Way and Locust Common. Further testimony stated the Town Engineer confirmed that all connections to the services were in place (water, sewer, and power) and this lot could have been given a permit to build. Therefore, they should not be brought back into the larger parcel of undeveloped land.

During questioning the following statements were made:

- After the Assessor grievance the value was lowered by 50% as they were not physically connected to the service.
- Discussion on the definition of a building lot was not resolved.
- Mr. Shields and Assessor Levesque had met to determine how building lots were to be assessed and both thought they understood each other.
- Mr. Shields stated the lots are not complete; no services are stubbed in the lot, and the paved road stops short of this lot.
- Mr. Shields referred to the "common interest development law" and that the plan was to build 14 lots at a time. The plan presented shows 16 lots, 2 of which are not declared.

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

Background: The appellant provided a cover letter, copies of correspondence, the personal property inventory form, the Notice of Change of Appraisals for Ammo Warehouse LLC and Wholesale Sports Northeast. The Assessor provided a narrative, copies of the certificate of mailings, Notice of Change of Appraisals for Ammo Warehouse LLC and Wholesale Sports Northeast, the current assessment for Wholesale Sports, and copies of correspondence.

It is noted for the record the Town Clerk had spoken with Silke Musik of Wholesale Sports Northeast who stated she would not be attending the meeting and wanted the tax grievance hearing to proceed. The Assessor was present and administered the oath.

The Assessor stated the personal property forms were mailed in January 2017 and never returned by the due date. Therefore, a taxable value of \$12,500 was placed on Wholesale Sports NE, LLC and Taxable value of \$7,500 was placed on the property of Ammo Warehouse LLC.

In June 2017 the Assessor received a letter from the appellant. Ms. Musik enclosed a personal property tax filing for Wholesale Sports and stated "the equipment is located at 323 E. Montpelier Road and that Ammo Warehouse is a retailing merchandise only which it purchases from Wholesale Sports Northeast. Ammo Warehouse does not own equipment. Through grievance Ammo Warehouse personal property was deleted and its value added to Wholesale Sports Northeast, resulting in the new personal property value as \$22,500.

During the meeting the Assessor stated he attempted to visit the property with no success. The filing received with the June 2017 correspondence is inadequate and irrelevant as it was filed after the deadline.

OTHER BUSINESS

The next meeting for the Board of Civil Authority is for Abatement on Wednesday, October 4, 2017.

It was noted that one appeal could not be present tonight. By consensus it was agreed to hear evidence from Valley on Wednesday, November 1, 2017. The Assessor is not available on October 25th. Daniele and Ricks stated they would not be present at the meeting on the November 1st. Ms. Ricks inquired if it was possible to participate in the November 1st meeting via Skype or some other type of electronic manner. The large crowd, internet quality, and sound issues were concerns with using the electronic type of communication. Further discussion noted that it would be best if the legal firm representing the appellant so stated they are the agent in writing (per our policy).

INSPECTION COMMITTEES

Boutin team: Paul White, Chip Castel, and J. Guy Isabelle.

Windy Wood Housing team: Sheila Walther, Jeanne Daniele, and William Bugbee.

Wholesale Sports Northeast team: JP Isabelle, Lee Walther, and Jeff Blow.

POLLING PLACE LAYOUT

The item was passed over until the October 4, 2017, Abatement meeting.

ASSISTANT PRESIDING OFFICER

Barre Town Charter states that in the absence of the Town Clerk on election day one of the Justices of the Peace will be the Presiding Officer. During a prior BCA meeting, the Town Clerk proposed the BCA consider appointing/electing an Assistant Presiding officer this year. Those present understood the concerns.

On a motion by Lee Walther, seconded by William Bugbee, the Board of Civil Authority appointed Virginia Poplawski as the Assistant Presiding Officer for the Barre Town Polling Place.

CHECKLIST PURGE

The checklist purge has been completed (466 challenge letters mailed) and the Secretary of State's office has been notified. The BCA also requested a copy of the full checklist, to include voter status, once the purge was complete. Given the checklist size, members were reminded to give the Clerk their preferred copy format, paper or electronic. The list will be reviewed at the October 4th Abatement meeting.

RECESS

On a motion by Castle, seconded by William Bugbee, the Tax Grievance Hearing was recessed at 9:10 p.m. to reconvene on Wednesday, October 25, 2017 at 6:30 p.m.

The minutes as submitted by Clerk of the Board:

Donna J. Kelty, Town Clerk-Treasurer