

RECONVENED TAX GRIEVANCE HEARING AGENDA
September 24, 2009

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1. Reconvene tax grievance hearing 6:30 p.m.
2. Administer Oath to B.C.A. who was not present at the July 30, 2009 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).
3. REMINDER:
 - The meeting is being audio taped
 - BCA members and Assessor are still under oath.
 - Is it necessary to appoint timekeeper for oral presentation?
4. Prior to hearing the evidence, each appellant will be given the oath as they present. "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? (or, if an affirmation, under the pains and penalties of perjury)." Review Code of Conduct Policy,
 - A. The Assessor will present first, then appellant
 - B. The evidence presented by the appellant will be presented to the Assessor first to hear objects for acceptance.
5. Hear the Rock of Ages appeals, close the evidence, and appoint inspection committee
6. Schedule meeting for inspection committees to report back to the full Board.
7. Other Business
8. Recess the meeting.

TAX GRIEVANCE HEARING MINUTES - CALL TO ORDER

Chair Pearl Bugbee reconvened the Tax Grievance Hearing meeting to order on this 24th day of September 2009 at 6:30 p.m.

ROLE CALL

The following members were present: Chair Pearl Bugbee, Town Clerk-Treasurer Donna J. Kelty, Paul Badger, Gordon Booth, William Bugbee, Artie Charbonneau, Sheila Walther, Roland Fournier, Jeffrey Gagne, Robert Harvey, Irene Haskell, J. Guy Isabelle, Richard Jensen, Caroline Pellon, W. John "Jack" Mitchell, and Christopher Violette.

Others in attendance included: Assessor Joseph Levesque, and Rock of Ages representative Don Murray.

ORIGINAL NOTICE OF RECORD

Barre Town Residents - Pursuant to the provision of 32 V.S.A, section 4404 (b) notice was duly given that the Board of Civil Authority (B.C.A.) within and for the Town of Barre, Vermont is meeting this 30th day of July 2009 at 6:30 p.m. at the Municipal Building, Selectboard Meeting Room, in Lower Websterville to hear grievances of persons, or other parties who are aggrieved by the action of the Assessor's Grievance process and have timely filed their written grievances with the Town Clerk. Hearings will continue as scheduled by

TAX GREIVANCE HEARING SEPTEMBER 24, 2009 continued:

the BCA, with appellants until all aggrieved parties are heard. This meeting is the continuation of the July 30, 2009 hearing.

BCA OATH

The Chair reminded those present that in accordance with the Code of Conduct, appellants will be allowed 3 minutes for their oral presentations. Artie Charbonneau volunteered to be the timekeeper.

RECUSE BOARD MEMBER

Roland Fournier stated he has a conflict of issue and wished to be excused from this particular hearing as he is a former employee of Rock of Ages. Mr. Fournier was excused and left the proceedings.

ASSESSOR'S OATH

Assessor Joseph Levesque was reminded he is still under oath.

HEARING THE APPEALS

Appeal #5: Rock of Ages, Agent Don Murray

Tax Map/Lot	Tax Map/Lot	Tax Map/Lot
002/006.00	002/002.00	002/003.00
002/004.00	002/005.00	002/006.00
002/008.00	002/009.00	002/012.00
002/013.00	002/034.00	006/049.00
006/050.03	014/015.00	014/016.00
017/049.00	023/018.00	302/003.00
302/004.02	302/004.03	502/003.00
602/003.00		

DON MURRAY, agent for Rock of Ages, was administered the oath. Mr. Murray distributed full copies (3 volumes) of the appraisal to the Assessor and the Town Clerk.

The Assessor stated he has been promised the outside appraisal for several months and tonight was the first time he has seen it. Mr. Murray stated he did not receive the appraisal until 5:00 p.m. today. Assessor Levesque is asking the BCA to consider an extension and recess the meeting to allow him time to review the document.

On a motion by Walther, seconded by William Bugbee, the Board of Civil Authority voted to accept the appraisal as evidence, to hear have both parties make their oral presentation, and to allow the BCA to receive the excerpt copy. Violette, Jensen, and Isabelle voted no.

Violette and Isabelle stated they were not comfortable accepting the outside appraisal without it being evaluated and Jensen stated he was confused by the whole thing.

ASSESSOR LEVESQUE was asked to present his evidence. Board members were provided with a statement giving the history of the grievance to this point. (Evidence labeled ROA-A).

Points of clarification by the Assessor:

- The town assessment was based on all properties purchased in separate title will be valued as single parcel of and land and buildings thereon. The manner which has been used for the last 30 years.

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TAX GREIVANCE HEARING SEPTEMBER 24, 2009 continued:

- A chart showing the property values prior to the Assessor Grievance (\$19,481,000) and after (\$14,771,000) was presented.
- Rock of Ages has 3 parcels which are currently enrolled in the State land use program. The land consists of 125.1 acres for a total value of \$155,100.
- The Assessor was promised he would have time to review the final appraisal before this hearing.
- A zoning map and ortho photos were presented as evidence.

APPELLANT Murray distributed excerpts from the appraisal to members.

Rock of Ages points of clarification are:

- The appraisal includes all property owned by Rock of Ages and Williamstown and was difficult to obtain due to the nature of business.
- The appraisal was based on a per cubic foot cost method, not the traditional per parcel method.
- Copies of pages from the appraisal detailing the cubic foot costs were discussed
- Rock of Ages believes based on the cubic foot appraisal the assessed value for all Barre Town properties should be \$7,647,000.
- The appraisal excerpt was reviewed

During cross examination Assessor Levesque stated he asked Mr. Murray 25 questions during the grievance of which 23 were answered "I do not know." Reductions in values were made. The Assessor noted that Rock of Ages has obtained outside appraisers before and he cannot understand why this one took so long.

Mr. Murray stated the values on the Rock of Ages property should be reduced \$10,500,000 to keep the business in operation. This number is close to the outside appraised amount. He noted there is only one operating quarry (Smith) and there has been a decline in business conditions.

Many of the BCA members were sharing copies of the outside appraisal excerpts. The Town Clerk will have copies of the documents and the digital recording for member to review.

Discussion focused on the complexity of this type of appraisal and how the Board wanted to proceed with the process.

RECESS THE MEETING

On a motion by Gagne, seconded by Mitchell, the Board of Civil Authority voted unanimously to recess hearing the evidence for Rock of Ages until Thursday, October 22, 2009, 6:30 p.m. to allow the Board of Civil Authority and Assessor time to review the information presented tonight.

It is noted for the record the evidence has not been closed and additional information can be presented at the October 22, 2009 meeting.

Donna J. Kelty, Town Clerk-Treasurer

B.C.A. Chair