

## TOWN OF BARRE TAX GRIEVANCE HEARING RECONVENED

September 24, 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. Reminder - those BCA members who did not hear the evidence cannot participate in rendering a decision for the appeal.
4. Inspection Committee Report and possible decision.
5. Discuss the value of the Data Inspection Sheet used by the Inspection Committee
6. Discuss the availability of evidence from the Assessor for each tax appeal.
7. Other Business:
  - A) Next Meeting - Wednesday, October 29, 2014 checklist update meeting for the November General Election.
  - B) November General Election - contact the Town Clerk if you with the hours you are available to work.
8. Adjourn the tax grievance hearings for 2014.

### TAX GRIEVANCE HEARING MINUTES

September 24, 2014

**CALL TO ORDER** - Chair Virginia Poplawski called the Tax Grievance Hearing meeting to order on this 24<sup>th</sup> 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: Louise Coates, Marion Fish, JP Isabelle, W. John "Jack" Mitchell, and Christopher Violette.

**AMEND THE AGENDA- None**

### REMINDER

The Chair reminded members they are still under oath.

### INSPECTION COMMITTEE REPORT

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

The Inspection Committee, (Paul Malone, Sheila Walther, and J. Guy Isabelle), visited the property on Monday, September 22, 2014. Stephen Brassard was present during the inspection. A copy of the Committee's report and inspection data sheet were distributed to the Board of Tax Appeal (BOA).

Chair Poplawski reminded BOA members that if they did not hear the evidence they could not participate in the discussion and decision making process.

Paul Malone reviewed the report for the record. During the inspection the following observations were noted:

- The removal of the outside porch/deck/stairs were removed and roughed in stairs are now located inside (kitchen pantry removed).
- The Assessor's Card stated there are hardwood floors. The floors are a composite material (Pergo).
- There is also a shed outside which is not included on the Assessor's Card.

Board discussion included:

- The Assessor's Handbook, Page 30, is absent authorization and direction for the Assessor/Lister to investigate whether a transaction is arms-length.
- The Secretary of State's Tax Appeal Handbook (page 5) speaks to the purchase price paid (especially with a sale) for a property as being the most important fact for the Board to consider. The purchase price was \$190,000.
- The above noted items were taken into consideration.
- During testimony Lisa Brassard stated the Assessor's value of \$34,450 for the garage is reasonable if she would have had to pay the market price for labor and materials.
- Improvements/changes to the property were made since the purchase.
- The outside appraisal of the property (\$215,000) should be considered in determining value because the Brassards provided the bank appraisal as evidence, as well as including a statement in their letters to both the Assessor and to the BCA that the appraisal represented fair market value. This appraisal does not include any property improvements or changes after April 1, 2014.
- Ms. Brassard also stated in her testimony that she was just looking for an explanation as to how the value was arrived at and what she received from the Assessor was unacceptable.

Sheila Walther suggested the sale price and appraisal be averaged which equal \$202,500. Next, take the cost of the newly constructed garage (assessed at \$34,450) and reduce it by CLA (87.43%), then add it to the averaged price of the existing home, for a total assessment of \$232,620 just \$120 more than the Assessor currently has it listed for (\$232,500). Malone stated the Assessor's garage value was too high and should be around \$30,000 but does not agree with using the CLA factor to obtain this value. He also stated that based on the tax grievance handbook the sale price of \$190,000 should be used exclusively without considering the outside appraisal.

*On a motion by Blow, seconded by Haskell, the Board of Tax Appeals voted to support the property value as calculated by Sheila Walther and deny the tax appeal request of Stephen & Lisa Brassard, 122 West Cobble Hill Road, Tax Map 006, Lot 087-01; the Clerk is also directed to provide the property owner with this property value calculation; said assessed value will remain at \$232,500. Malone and Booth voted no. Tom White, William Bugbee, and Pearl Bugbee did not participate in the discussion or vote as they were not present for the hearing.*

### **INSPECTION DATA SHEET DISCUSSION**

Inspection Committee members agreed this was a very useful tool when inspecting properties and recommended its adoption.

*On a motion by Lee Walther, seconded by Robert LaClair, the Board of Tax Appeals voted unanimously to adopt the Inspection Data Sheet as part of the Inspection Committee's site visit, with the understanding that if the Committee chooses it can be incorporated into the report.*

### AVAILABILITY OF ASSESSOR'S EVIDENCE

Time is a valuable commodity and as such the Tax Appeal Board has, over the years, been working on streamlining the hearing process. This includes Board trainings, adopting a Code of Conduct Policy, creating appellant tax appeal information sheets (gives pointers to make the process easier and includes asking that written evidence be provided to the clerk prior to their hearing) which are distributed with notification letters, and most recently the creation of an inspection committee information collection sheet. To date the appellants have been extremely good about providing written materials (evidence) prior to their appeal hearing. The Board acknowledges that legally the burden of proving/disproving the property value lies with the appellant, not the Assessor. It should be known that the Assessor has always presented evidence to support the Town's valuation which the Board of Tax Appeals greatly appreciates.

The BOA usually holds its first tax grievance hearing in July to meet the letter of the law. We take care of some housekeeping items and then recess to a specific date/time in September to ensure we have a quorum to conduct business. The Assessor receives copies of the tax appeal letters and any accompanying documentation (mid-to-late July) and usually within a few days of the Town Clerk receiving the appeal request(s). This means the Assessor has an opportunity to review the appellant documents prior to writing/presenting his evidence to the Tax Appeal Board in September. The Assessor's presents his written evidence to the BOA during the appeal hearing. This is concerning as it is very difficult for members to read, review, listen, and comprehend what they have been given. Many times this will involve downtime for reading before discussion can begin. This is unacceptable, not productive, and generally does not give enough review time to ask informed questions.

Further discussion centered on allotting more testimony time for the appellant and less for the Assessor and other quasi-judicial boards have their information prior to meetings for review. Having the Assessor's evidence in hand prior to the meeting is a necessity.

*On a motion by Pearl Bugbee, seconded by William Bugbee, the Board of Tax Appeal voted unanimously to instruct the Clerk of the Board to draft a letter (draft 1) to the Assessor requiring that written evidence for each tax appeal be provided to the Clerk no later than 5 business days prior to a hearing; said draft letter will be sent via email to Board members for review and comment; the Clerk will then compile the comments into a draft letter 2 which will be presented to the BCA for further discussion at the October 29, 2014 meeting.*

### OTHER BUSINESS

The next BCA meeting will be Wednesday, October 29, 2014 to update the checklist for the November 4, 2014 General Election.

Our next election is November 4<sup>th</sup>. The Clerk reminded those BCA present to let her know what hours they will be available to work. J. Guy Isabelle (candidate) and JP Isabelle (work conflict) will not be working this election.

The Ballot Tabulator Committee will be testing the memory cards on Tuesday, September 30, 2014 at 6:00 p.m. in the Selectboard meeting room.

**ADJOURN**

*On a motion by Jeff Blow, seconded by Caroline Pellon, the Tax Grievance Hearing was adjourned at 7:48 p.m.*

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*Donna J. Kelty, Town Clerk-Treasurer*

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*B.C.A. Chair*

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**BARRE TOWN BOARD OF CIVIL AUTHORITY REPRESENTATIVES**