

**TOWN OF DERBY, VERMONT
BOARD OF CIVIL AUTHORITY
TAX ABATEMENT HEARING
MINUTES
February 10, 2020**

MEMBERS PRESENT: Elizabeth Bumps, Beula Jean Shattuck, Grant Spates, Brian Smith, Shirley Fournier, Frank Davis, Stephen Gendreau, Bob Kelley, Karen Jenne-Chair, and Clerk-Faye Morin

OTHERS PRESENT: Steve Cross & Tom Roberts - Listers, Angela Ross - Attorney for Town & Maryann Tetreault - Delinquent Tax Collector.

CALLED TO ORDER: Karen Jenne called the meeting to order at 5:30 PM.

TAX ABATEMENT: Karen swore in the Board of Civil Authority members, Listers & Maryann, Delinquent Tax Collector.

Frank Davis moved to approve the minutes of the October 7th, 2019 meeting. Seconded by Grant Spates motion passed.

Karen then turned the meeting over to Maryann Tetreault.

0000TPK084.B01 STANLEY WARNER 2477 RT 5 LOT B01

Property belonging to Stanley Warner who passed away, located in the mobile home park on Route 5 Lot B01.

Steve Cross and Maryann had to go to court for the property on December 11, 2019. The court denied the town the taxes for the property because it was not livable at the time of court, therefore the Town will not be getting tax money for the property. Maryann is asking the Board to abate the taxes in the amount of \$672.48 for the mobile home. The home has been abandon, the daughter use to live there but was kicked out of the park. Brian asked if the home was trashed Maryann stated Steve Cross and the Town Health Officer went to the site and that there was a lot of garbage in the home, stove was gone, electrical outlets had black around them. Steve also mentioned that there was stuff hanging from the ceiling, it was filthy but he thinks there should be some value but way less than what it is in at. Vermont State Housing Authority owns the park and will be the owners of the mobile home. They will have to pay taxes on the 2020 tax year. May & Davies is the Attorney who went to court for the Town. Faye said that the mobile home was supposed to be demolished according to the court records. May & Davies should get paperwork from the court. No further discussion.

Frank Davis moved to abate the taxes in the amount of \$672.48, Shirley Fournier Seconded. All were in favor!

ELMST015A5.T07 KARL LOUKES ELM STREET

Property owned by Karl Loukes, this property has been delinquent for 7 years, Angela Ross stated that no one is interested in it or is willing to put a bid on it at tax sale, the land is an unimproved lot located in the Old Derby Villa mobile home park. Steve Gendreau was wondering how these lots were sold off, they had this same situation many years ago and it was suppose to be taken care of. The property was split off by Roland & Tammy Mooney and sold. These properties were part of what was the Old Dump several years ago. Karl Loukes bought the property for logging off the wood and then just left it without ever paying taxes on it. He has done this with several properties throughout the state. Last year one of the properties next to this one sold at tax sale Angela Ross Attorney for Delinquent Taxes thinks if the taxes were lowered on the property that someone may purchase it at tax sale this year. Grant mentioned that sometimes NVDA works with the State on cleaning up properties like these. Two families currently live on lots next to this one that were also sold from Roland & Tammy Mooney. Karen suggests that they abate the taxes low enough for the property to sell, there is no documentation recorded in our land records stating that the property is unbuildable or that it had been contaminated from the dump.

Grant moved to abate the taxes for the years 2013 – 2017 leaving a balance of \$1,157.23 for the years 2018 & 2019
Brian Seconded. All were in favor – motion carries. No further discussion!

Karen asked if there was any other business – Faye mentioned now that Louise Gosselin has passed and the Board needs to submit names to governor for another Justice of the Peace.

Karen made a motion to adjourn the meeting at 5:55 p.m. Beula Jean Seconded.
Meeting Adjourned.

Faye Morin

BCA Clerk

Unofficial until approved by board

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING MINUTES
September 02, 2020**

MEMBERS PRESENT: Elizabeth Bumps, Brian Smith, Doug Spates, Sharron Greenwood, Shirley Fournier, Al Loukes, Frank Davis, Karen Chitambar, Stephen Gendreau, Loren Shaw, Karen Jenne-Chair, Town Clerk-Faye Morin.

LISTERS PRESENT: Susan Best, Stephen Cross, Nancy Moore & Matt Krajieski (New England Municipal Consultants, Ltd)

APPROVAL OF MINUTES:

Karen Jenne asked the board to approve the minutes of the 7/17/19 meeting and the minutes of the 8/19/19 meeting. Frank Davis moved to approve both the meeting minutes of 7/17/19 and 8/19/19 as is, Shirley Fournier Seconded. All were in favor.

DISCUSSION OF OTHER BUSINESS:

Faye asked the Board if they would be willing to do daytime tax appeal hearings instead of all evening meetings, the board decided it would be easier with their schedules to do evening meetings. No other business.

MEETING CALLED TO ORDER & OATHS:

Karen- Chair called the meeting to order at 5:15 p.m. Karen read the Oaths to all the BCA members and the Listers and Matt Krajieski all signed the oaths.

TAX APPEALS:

Karen- Chair explained the procedure. Appellants will go first having 8 minutes to present their case then the Listers will proceed with 7 minutes with any questions or comments for the appellants, all the evidence will be provided for the board, the Board will ask any questions then the Board will schedule an inspection committee of 3 members that will go to the appellants property and after that the board will provide the results of their inspection.

Karen - Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Karen then discussed an hourly rate \$13.50 and a mileage rate of .575 Frank moved and Doug seconded. Motion carried.

CASE # 1 PARCEL ID # LAKPK018B1.T GORDAN QUIGLEY & VALERIE & THOMAS STRUNJO 130 LANDS END RD

Karen explained the rules of procedure to Valerie Strunjol who's presenting her case and gave her the oath. She also stated that each meeting will be only 15 minutes 8 for the appellant and 7 for the Listers.

Appellant - Valerie Strunjo

Property is located at 130 Lands End Rd. Valerie brought informational packets for the board. She feels that her property is assessed unfairly. The topography of the water frontage is not functional compared to other waterfront properties, apart from the six foot beach area the rest of the frontage is a cliff which on average is at least 10 feet high, it is unusable as a safe access to the water. Valerie submitted photos of the beach and land-front properties and maps as evidence. The Listers reduced the land value by \$16,100 at their grievance appeal. Our property even with the reduction of \$16,100 is still the highest valued property on Lands End Rd. The other properties have larger beaches and better access to the beaches and shorelines. Valerie then explained the evidence provided color coded maps and color coded photos of the lake front. The first 2 pages are copies of the survey maps which show the minimal amount of beach area on our property. The next page a copy of the online map and the following 3 pages are photos of the other properties water front and amenities. The next page is a photo showing the difference in altitudes from our camp and the neighbor's camp to the beaches, remaining pages are online properties and surveys. Valerie then thanked the Board for their time. Karen asked if the survey had been recorded here at the Town. Yes theirs was but didn't check to see if Halikas's had a survey recorded. Frank asked if she was contesting the value of the building or just the land value, Valerie stated just the land value. Brian asked if the firm distinguished between rocky frontage and beach frontage. Matt (NEMC) said Listers grade the quality of frontage whether murky, mucky verses rocky and sandy potentially yes. Brian

Smith asked if 2 properties were side by side one had a beach frontage and one rocky is it a different value as far as Lake Frontage goes. Matt (NEMC) yes we differentiate those two numbers and take that into consideration in this case topography has been considered and applied there. Karen asked if the Listers had a land schedule for water front for the board, Matt said they can provide one for them. Matt asked again for clarification if she had a survey map recorded at the Town Clerks office. Valerie stated that she asked Nancy Moore in the Listers office yesterday if the map was recorded here and she said yes there is one in the drawer. Faye stated that the Listers office does not have the recorded survey maps the Clerks office does Listers hold the Tax maps. Survey maps are done by professional surveyors and are paid to be recorded in the Clerks office not the Listers office.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board.

Exhibit A. – Property Description, Property was inspected by NEMC, during grievance property was reduced from \$634,900.00 to \$618,300.00 by reducing the value on the frontage on the lake. Comparables were provided as evidence, equity analysis and comparable assessment cards. Matt (NEMC) Presented 2 comps for this case. 106 Lands End Rd sale was very comparable to this property sold for \$680,000.00 in April of 2015. This is certainly a fair assessment. Karen stated that there will be an inspection committee set up to look at the property. A report will be then sent to you and if you choose to move further to the Court that will be your cost.

Hearing Closed

Inspection Committee

Chair Al Loukes, Brian Smith and Frank Davis

Meeting called to order at 6:00 PM

CASE # 2 VINCENT ILLUZZI PARCEL ID # TRD66009F3.T 527 RIDGEHILL DR

Karen- Chair explained the rules of procedure to Vincent Illuzzi who's presenting his case and gave him the oath. She also stated that each meeting will be 15 minutes 8 minutes for the Appellant and 7 for Listers. Faye will keep the time and all meetings will be recorded. Appellant goes first then the Listers will follow with theirs. The board introduced themselves. Karen Chitambar recused herself from this case.

Appellant - Vince Illuzzi –

I purchased the home in 2001 from the Campbells. Property was previously a camp for a couple in CT. Vince said the walls were built for a seasonal home with very little insulation. Mike Cole the previous owner revised the camp to a year round home. His issue is that the home is not insulated properly. He had Jim Daigle re-insulate the house but it wasn't built for a winterized home. The house has 2 electric services, from time to time the electric gives out and needs rewiring and he also has concerns with the water there are two wells and they still have to utilize the water to the extent that others usually do. Comparables – properties for sale – comps with pleasant views or lake views, 1st comp Kim Austins house larger, brand new, high quality construction, beautiful landscape, better views of the lake, appraised \$351,000.00, the Profera House located on Salem lake was reduced to \$437,000.00 and that property was remodeled before it was bought by Profera. My house is a seasonal home with porches that have been updated to living space, the floors are not level resulting in higher in some places and lower in other places it was just put together to form a living area.

Loren - Is there any part of the home that has no basement in the house – Vince - there is a foundation but there is an overhang which pulls on the foundation. If you leave the basement door open a pipe could burst down there.

Frank – You are not appealing the value of the land correct. Your comps don't have the same square foot. Vince – No I requested Listers cards but never picked them up.

Karen – Chair asked if the firm went into the house.

Matt - yes the firm inspected the property on 9/20/2019. Karen – Chair asked if the 2 wells are adequate Vince - if a couple of people were to fill the tub then no. Vince wants the Board to come and look at the quality of the house.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. Grievance result decision was denied.

Matt – Biggest difference with these comps is that there is a second livable living dwelling on this property. Listers opinion is that they do not believe that the house was built to be a camp grade residence the overall size and building does not resemble a camp grade residence. All properties need repairs and upkeep especially older houses to be updated and meet today's specs, Listers do not adjust or reduce the value of your assessment according to necessary repairs and maintenance as Listers do not require a permit for such things and it is expected with a home.

Frank my home is over 100 years old and is not insulated well if I were to reinsulate would the value increase. Matt – In a non reappraisal year we would not look to increase the property value without increase the property footprint so it would not increase the value.

Karen- Chair said that Mr. Illuzzi is not grieving the value of the lot only the building. No further comments.

Karen- Chair stated that there will be an inspection committee set up to look at the property. A report will be then sent to you and if you choose to move further to the Court that will be your cost. Vince wrote a letter requesting an inspection committee to check the property and house.

Hearing Closed

Inspection Committee

Elizabeth Bumps Chair, Brian Smith and Stephen Gendreau

Meeting called to order at 6:30 PM

CASE # 3

LAWRENCE LEWIS JR

PARCEL ID # TRD41028I2.T

575 PINE HILL RD

Karen-Chair explained the rules of procedure to Lawrence Lewis who presented his case and gave him the oath. She also stated that each meeting will be 15 minutes 8 minutes for the Appellant and 7 for Listers. Faye will keep the time and all meetings will be recorded. Appellant goes first then the Listers will follow with theirs. The board introduced themselves.

Karen then read the Vermont State Law requirements with the COVID 19 about appeals and inspections.

Appellant - Lawrence Lewis

Presented 3 copies of evidence prior sales, a fee appraisal he had done for refinancing purposes April 14th this year Scott Marsh valued it at \$205,000. He then explained his comps and how the land is extremely wet and drops off so he can't use it as a sugar bush or to get wood off the property, the building increase by \$54,000.00 and the house sat on the market for almost 3 years before we purchased it. Original value was appraised at \$244,000.00. I bought the property for \$175,000.00. I don't believe the property could sell for that much.

Al Loukes – I walked the property at the last appeal you had and said he witnessed a great asset/ treasure on the property it has an excellent spring that the Country Club used for many years for their source of water and water fountains, and an ATV trail on the land was being used for recreational purposes. So he doesn't agree with Mr. Lewis about not being able to use the property. Lawrence said that there were trees down and the land is all grown up and that there is no more ATV trail on his property he no longer has an ATV. The only thing added was an extra bedroom down stairs and he removed the Gazebo.

Karen Chitambar asked if the golf course has any bearing on the property, Matt (NEMC)– the golf course wouldn't necessary have any impact on the property.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was inspected by the reappraisal firm and at the informational hearing reduced from \$252,300 to \$240,900.00 the Grievance result decision was denied.

Analysis – subject property is equitably assessed.

Matt – The Comps the Listers provided were 1926 Pine Hill Rd sold in May 2019 for \$220,000.00, 866 Ridge Hill Rd sold March 2018 for \$275,000.00 and 429 Jambash Peak Rd sold October 2018 for \$227,000.00.

Matt (NEMC) The firm selected sales as comps for this property our goal is to get everyone as close to fair market value as possible, in reference to the appellant about the land value - in the land we depreciated 8.17 acres with a 30 % on the topography and with Mr. Lewis's comps those properties were sold recently for more than appraised. 100 Nields Landing sold for \$275,000.00 and 8 Sanborn Rd property sold for \$238,000.00.

Karen- Chair stated that there will be an inspection committee set up to look at the property. A report will be then sent to you and if you choose to move further to the Court that will be your cost. Mr. Lewis wrote a letter requesting an inspection committee to check the property and house.

Lawrence will be out of town from Sept. 8 – 20th.

Hearing Closed

Inspection Committee

Sharron Greenwood Chair, Karen Chitambar and Doug Spates

Meeting called to order at 7:00 PM

CASE # 4

RAPHAEL MARTONE

PARCEL ID # LKPKR004B2.T

64 LAKE PARK EXT

Karen-Chair explained the rules of procedure to Raphael Martone who is presenting his case and gave him the oath. She also stated that each meeting will be 15 minutes 8 minutes for the Appellant and 7 for Listers. Appellant goes first then the Listers will follow with theirs. The board introduced themselves. Al Loukes recused himself from this case.

Karen-Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections.

Appellant Raphael - No one has been in my camp except for 1 relative. Raphael stated that he was denied at the grievance hearing without any reasons so is here to follow through with the appeal process. He feels his property is not assessed fairly compared to his neighbors properties, both received values that declined by 28% and 33% while his only a small amount. Raphael is requesting a value of \$170,000 which would be 7% higher than his neighbors. His lake front is rocky while the neighbor has beach front property. His neighbor has a drilled well while he uses the lake water. His property holds the ROW access to the other 2 neighbors. Raphaels property is 49% higher than his neighbor.

Listers – Sue Best

Stephen Cross handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was NOT inspected by the reappraisal firm and the Grievance result decision was denied. The total assessment dropped from 2019 to 2020 by \$8,000.00 at the reappraisal process. Matt (NEMC) believes that Raphaels evidence provided does not compare to his property, the frontage was minimal and the building was a mobile home not a stick built house. Listers comparables were 60 Lake Circle & 70 Cove Rd, which are more in line with his property.

Karen-Chair asked Raphael if he wanted an inspection done on the property and that he needed to give written permission to inspect the property.

Hearing Closed

Inspection Committee

Frank Davis Chair, Stephen Gendreau, Brian Smith and Douglas Spates

Meeting called to order at 7:30 PM

CASE # 5

RAYMOND PIETTE

PARCEL ID # TRD41086M3.T

PINE HILL RD

Karen-Chair explained the rules of procedure to Raymond Piette & Mona Gillfillan who is presenting the case and gave them their oaths.

She also stated that each meeting will be 15 minutes 8 minutes for the Appellant and 7 for Listers. Faye will keep the time and all meetings will be recorded. The board introduced themselves. In this case the Listers went first with the corrections made to the property then the Appellants.

Karen-Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections written approval for inspection

Listers – Sue Best

Stephen Cross handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was NOT inspected by the reappraisal firm inside but an outside inspection did take place.

After further consideration the Listers reserve the right and changed the value from \$62,900 to \$43,700 due to the fact that they could not find enough information to present their case and no comparable sales to back up there assessment. Mr. Piette's property has a severe access issue through the Town of Coventry through a ROW so the Listers increased the site access by 75% depreciation which changed the value to \$43,700.00. Sue Best called Mr. Piette the previous night around 4 pm to give him a heads up about the change. The Listers just need to know if they accept the new value or not.

Appellants - Raymond Piette & Mona Gillifan

Raymond stated that the building was just a little building. The property has 25 Acres in the Town of Derby only accessible through the Town of Coventry. Mona asked why there is a kitchen in the camp and there is not kitchen. The change in value was made on the land only not the camp.

Mr. Piette accepted the change in value.

Frank made a motion to move the change in value of the property from \$62,900 to \$43,700.00 seconded by Brian Smith all were in favor.

Mona thanked the Board of Listers for their patience.

Meeting Recessed – until Sept 3rd at 5:15 p.m.

Faye Morin, BCA Clerk Unofficial until approved by board

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING MINUTES
September 03, 2020**

MEMBERS PRESENT: Beula Jean Shattuck, Brian Smith, Doug Spates, Sharron Greenwood, Frank Davis, Karen Chitambar, Loren Shaw, Karen Jenne-Chair, Town Clerk-Faye Morin.

LISTERS PRESENT: Susan Best, Stephen Cross, Nancy Moore & Matt Krajewski (New England Municipal Consultants, Ltd)

MEETING CALLED TO ORDER & OATHS:

Karen-Chair gave the oath to Beula Jean Shattuck who was not at the previous hearing.

DISCUSSION OF OTHER BUSINESS:

Faye handed out time cards and mileage sheets to fill out when doing inspections. Please turn off all cell phones when the phone appeals take place. The 6:30 and 7:30 appellants changed places.

TAX APPEALS:

Karen- Chair explained the procedure appellants will go first having 8 minutes to present their case then the Listers will proceed with 7 minutes with any questions or comments for the appellants, all the evidence will be provided for the board, the Board will ask any questions they may have, then the Board will schedule an inspection committee of 3 members that will go to the appellants property to do the inspection and after that the board will provide the results of their inspection.

Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

CASE # 1 PARCEL ID # TRD10005E2.T GARY & SUSAN WARD 167 LAKEWOOD DRIVE 5:20 P.M.

Karen-Chair explained the rules of procedure to Gary & Susan who presented their case and gave them the oaths. She also stated that each meeting will be only 15 minutes 8 for the appellant and 7 for the Listers.

Appellant – Gary & Susan Ward

Gary presented comparables - Exhibits A & B consists of 2 properties with similar characteristics within a few hundred feet from his house. The tax assessed value of his property increased dramatically while his neighbor's assessments decreased or stayed the same.

Karen Jenne – Gary are you grieving the Land or Building or both. Gary said both the land & the building, the land went from \$150,000 to \$175,000.00. The assessed valuations of 5 of his neighbors went up on average of 1.75% while his went up 11.07%. Gary's 5 neighbors buildings were down -6.18% while his went up 6.69%. His assessment was up \$43,400 while the total of all 5 neighbors' properties went up only \$32,700.

Comps Gary thought were similar with his were properties on Cherrytree Lane and Tomahawk Path he asked the board if they would pay \$500 a year in addition to \$2180.00 per year to access the lake which is 1845 feet down the road.

A lot on Tranquility Trail sold in Dec 2019 for \$50,000.00 the Town assessed value was set at \$74,800.00 for the first acre he thinks the firm is way off on their assessments and that his assessment is not fairly valued.

Karen – Chair asked Gary if his lot is the one that has the community mound system on it and if the Listers adjusted the value for that, Gary – yes it has Bob Joslins and a secondary mound on it as well. Gary didn't know if the Listers took that into consideration or not.

Doug – How many properties share the ROW to the Lake access. Gary stated that there were 7 of them with the same shared access ROW.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. Gary's value changed from \$392,000 to

\$435,600.00 for the 2020 reappraisal. Gary's property has a privately leased access to the Lake his property was inspected by the firm. Gary was denied at the grievance process hearing.

Matt (NEMC) said the average comparable sales in the area were between \$460,000 and \$492,900.00 and Gary's appraised value came in at \$435,600.00. The firm's goal is to reach fair market value for all properties the firm used 3 sales with-in the last 3 years as comps for this property. Sales Listers used for Gary's case: Thibeault's \$455,100, Abbott \$497,500 and Bouchard \$443,500.

Frank – I went to the last appeal with Mr. Ward in 2008 and was wondering if the land grade had changed back to the previous assessments land grade. The new 2020 appraisal starts the process with a new clean slate Matt said.

Doug – Asked if there was a credit given for the mound system on Gary's property? Sue said land grade has remained the same it has not changed.

Matt – Said for the ROW of the mound system the land was given a 10% reduction on the 1st acre. As for the land grade the firm uses it is evenly distributed by neighborhood according to location, the Listers feel that a Leased Land ROW access to the lake contributes to the value of the property. The Superior Courts decision in 2008 agreed to that conclusion as well. Property with a ROW for leased land to the lake is given a \$75,000 value. Gary said he just wants his property to be assessed like the properties on Tranquility Trail or Cherrytree Lane. He doesn't mind paying his fair share but feels he is being charged double the amount.

Karen-Chair stated that there will be an inspection committee set up to look at the property. A report will be then sent to you and if you choose to move further to the Court that will be your cost.

Hearing Closed

Inspection Committee

Chair Karen Chitambar, Loren Shaw & Doug Spates

CASE # 2 PARCEL ID #TRD32084N3.T ROBERT & PAMELA MICKNAK HINMAN SETTLER RD 6:00 PM

Karen-Chair explained the rules of procedure to Robert & Pamela who presented their case by a phone meeting and gave them the oaths. She also stated that each meeting will be only 15 minutes 8 for the appellant and 7 for the Listers.

Appellant –Robert Micknak

Robert stated that neither the Listers nor the firm choose to walk or visit the property he offered them twice while he was in Vermont. Karen-Chair stated that the Board will walk the land or use ATV's to access the land and that a relative could show them the property since he lives in Florida. Robert said that the land is not worth anything since the ROW access is unimproved wet land with no road it is swampy you will have to wear hip boots to access it. Robert bought the lot after he purchased his house in the 1990's. The lot abutted his house so thought it would make his land more valuable.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. At the informational hearing the value changed from \$192,600 to \$138,200.00 and then at the grievance hearing it changed again from \$138,200 to \$130,000.00. A 50% discount was given for lack of access and a 30% was given for wetlands on the property.

Matt stated that the firm used a 2016 sale of open land located on Hinman Settler Rd since there was not one available within the 3 year period. The property sold for \$100,000.00 for 30.3 acres of wood land.

The Listers and firm choose not to walk the property since it was already reviewed, that would be redundant.

Frank asked what that meant reviewed by the firm. Sue said that they drove by the property and looked at it. Bob stated that you can't drive by the property it was impossible there is no road. The Listers believe there is a legal ROW to the property.

Bob – said when we sold our property our house and lot they gave the new buyers a figure which reduced the old value by \$66,000.00 and didn't understand why the remaining acreage wasn't the \$66,000 value that the previous years' value decreased by. He felt the property was way over valued for wet swampy land with an access that was impossible to get to without a road to it and that would cost thousands of dollars.

Karen-Chair stated that there will be an inspection committee set up to look at the property. A report will be then sent to you and if you choose to move further to the Court that will be your cost.

Hearing Closed

Inspection Committee will need ATV's: Chair Brian Smith, Stephen Gendreau and Grant Spates.

CASE # 3 PARCEL ID #RT10502616-T1 NORMAN GABORIAULT/ S HOUGHTON PROPERTY 1153 RT 105 6:30 P.M.

Karen-Chair explained the rules of procedure to Norman who presented his case and gave him the oath. She also stated that each meeting will be only 15 minutes 8 for the appellant and 7 for the Listers.

Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

Appellant – Norman Gaboriault

Norman- feels he is being charged twice the amount of fair market value for the property he purchased in April of 2020. The realtor believes they could get at most \$45,000 to \$50,000 for a price to sell the house. The assessment of \$126,500 is at two and a half times the amount that we could hope to be offered. The property was subdivided into 3 properties in 2018. Norman purchased the property for \$47,000.00. The land is wet and mucky and is an unbuildable lot as in Exhibits B & C. Exhibits D-H on page A-1 Norman provided a list of comps to compare against his, show the unfairness of his property.

Brian asked if the camp was unlivable and Norman said yes it is not livable. Norman was disappointed with the attitude of the Listers when trying to collect his comparables.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was not inspected. At grievance he was denied change. The lot is discounted 10% for access and 20% for topography, Lake frontage is muddy and is discounted 75%. The camp was built in 1970 and is in at low grade, structure is very poor and depreciated 95%. Comparable properties sales# 1 1117 Route 105 sold for \$175,000. Sales # 2 1022 Route 105 sold for \$72,500. The two sales are abutting and across from the subject property.

Matt- thinks Norman purchased the property at a low price due to the property being an estate sale. The appellant chose to include a realtors opinion, a realtors opinion is NOT an independent appraisal. The firm uses a sliding scale to assess the land acreage, the larger the property the less per acre cost. Norman mentioned that the camp was unlivable and that it was an unbuildable lot, the camp is already there so the footprint is there the appellant has the right to improve the building and he could also build upwards so it is not unbuildable. The Board of Listers has 3 business days to get information out to the public once they receive a request for information letter in writing.

Karen-Chair stated that there will be an inspection committee set up to look at the property. A report will be then sent to you.

Hearing Closed

Inspection Committee: Chair Loren Shaw, Sharron Greenwood, Karen Jenne

CASE # 4 PARCEL ID WBCHL005D2.T JACQUES, JEAN-CLAUDE & FRANCINE WHITE BIRCH LANE 7:00 P.M.

Karen-Chair explained the rules of procedure to Francine Dupont who presented her case and gave her the oath over the phone. She also stated that each meeting will be only 15 minutes 8 for the appellant and 7 for the Listers.

Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

Appellant – Francine Dupont & Jacques Dupont Phone Hearing

Brother Jacques Dupont on a 3 way phone call hearing but was not issued the oath.

Francine requests all mailing go to her home in North Carolina with the COVID19 the mailing is extremely slow and took 2 1/2 weeks to receive a letter in Stanstead. Francine provided 2 comps one on Lake Salem 4.7 acres that sold for \$47,000.00 and one in Derby that has a drilled well and a leach field on 1 ½ acres that sold for \$19,000.00 compare to these two comps she feels her assessment is way off the charts. Their camp is not really a camp it's a shed it has no electricity, no insulation, no windows, no water and no septic. In the spring the land is flooded and winter it is not used since it is not winterized and has no water & sewer. The Dupont family does however put a camper on the lot in the summer months. The access to the Lake is leased from year to year through the state but the state could take that away if they so choose. Dupont family does not own the access to the lake.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was not inspected but they did visit the property lot. At grievance he was denied change. The property consists of 1.54 ac lot and a small unfinished camp used for storage. The lot is discounted 30% for no water or septic. Neighborhood rate is LMA. The camp was built in 2016 and has no interior finish. There is minimal electric and no plumbing or heating.

Town comp sales provided:

Comp Sale # 1 295 Whispering Pines Rd 2018 \$170,000.00 & Comp Sale # 2 129 Lake Circle 2019 \$130,000.00

Listers feel the property is fairly assessed at \$130,000.00

Matt – Stated that in the deed it is written that they have a lease access to the Lake

Jacques - asked if he provided a percolation test for the land to prove it is not suitable for a septic if that would change the valuation of the property and how he could move forward with that.

Karen–Chair – You could hire an engineer or check with zoning to help you out but it is too late for any new evidence during this process but the next process is an option. A certified letter will be sent to you for the Board to inspect and you can proceed from there to the next step.

Jacques – Stated that he would like to proceed to the next step and prove the property is not worth the assessed value.

Karen-Chair stated that there will be an inspection committee set up to look at the property. A report will be then sent to you.

Hearing Closed

Inspection Committee: Chair Doug Spates, Karen Chitambar and Sharron Greenwood

CASE # 5 PARCEL ID# TRD54090N5.T1 BLAINE TULLER 2373 BUSHEY HILL RD 7:30 P.M.

Karen-Chair explained the rules of procedure to Debbie Tuller who presented the case for her son and gave her the oath. She also stated that each meeting will be only 15 minutes 8 for the Listers and 7 for the Appellant.

Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was not inspected. At the grievance the Listers reduced the value from \$16,000.00 to \$14,000.00. The mobile home is considered in fair condition. It has 2 bathrooms, 2 bedrooms and heated with forced hot air. By looking at this the Listers proposed a new change in value reducing the \$14,000 value to \$9,900.00 based on the sales.

Karen asked if Debbie was satisfied with that change of if she feels the mobile home is still valued too high.

Appellant – Blaine Tuller – Debbie

Debbie was not satisfied and feels it should be lower. Blaine bought the mobile home in May of 2016 for \$10,000.00 it is a 1991 mobile home. Trailers depreciate in value not increase in value. The Listers reduced the value twice and it is still more than it was assessed for in 2019. The mobile home does not have a working heater Deb has an underground vent from their home to Blaine's home, runs off Debs wood boiler. Blaine also has his Septic run to Debs septic as well. Debbie brought some pictures of the inside of the mobile home to show the water damage from the roof. The photos were passed around.

After looking at the photos the board decided an inspection was not necessary they will write up a report and Debbie will get a copy of the report.

Hearing Closed at 8:00 P.M

Recessed till next Wednesday September 9th at 5:15 P.M.

TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING MINUTES
September 09, 2020

MEMBERS PRESENT: Brian Smith, Doug Spates, Sharron Greenwood, Frank Davis, Loren Shaw, Grant Spates, Elizabeth Bumps, Al Loukes, Karen Jenne-Chair, Town Clerk-Faye Morin.

LISTERS PRESENT: Susan Best, Stephen Cross, Nancy Moore & Matt Krajewski (New England Municipal Consultants, Ltd)

MEETING CALLED TO ORDER & OATHS:

Karen-Chair gave the oath to Grant Spates who was not at the previous hearings.

DISCUSSION OF OTHER BUSINESS:

Karen – Chair reminded everyone that when working these meetings the board needs to keep track of their time and mileage so that they can get paid. Frank – Stated that he wasn't pleased with the criticism from the appellants to the Listers and suggested that Karen – Chair mention something before the hearings that it's not the time or place for that and to remind people when someone is speaking not to interrupt them or speak over them.

TAX APPEALS:

Karen explained the procedures that the appellants will go first having 8 minutes to present their case then the Listers will proceed with 7 minutes with any questions or comments for the appellants, all the evidence will be provided for the Board, the Board will ask any questions they may have, then the Board will schedule an inspection committee of 3 members that will go to the appellants property to do the inspection and after that the board will provide the results of their inspection.

CASE # 1 PARCEL ID # TRD88016B2.T DAVID & SUSAN FITZGERALD 474 SUNSET ACRES 5:30 P.M.

Karen-Chair explained the rules of procedure to the Fitzgeralds who presented their case by a phone meeting and gave them the oaths. She also stated that each meeting will be only 15 minutes, 8 for the appellant and 7 for the Listers. Karen-Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

Appellant – David & Susan Fitzgerald

Susan – The Town pays a lot of money to hire the NEMC to do the Town assessments according to fair market value and it's upsetting to have to compare our assessments with our neighbor's assessments. The inconsistency between our property and our neighbors properties are blaring. Susan felt the firm used houses that are not comparable to her property and pointed out the differences between her property and the properties they used. Then Susan read through some similar properties 384 Sunset Acres property is 3 houses down from theirs and on the same side of the street acreage is .56 vs .48, house with garage, decks comparable to their property. Their house value is \$139,000.00 our house value is \$189,600.00 that's a \$50,300.00 difference. Susan thinks her house should be valued the same as this house. Also the Towns website for the Listers cards doesn't have the breakdowns the values of the land and acreage values and there are certain things that you can't see. Susan stated that the deck they have listed on her card near the water doesn't belong to her it belongs to the State of VT.

Karen Jenne – Susan you are grieving the inconsistency of the Land and houses compared to the ones in your neighborhood. Susan said correct.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was inspected by the reappraisal firm. Susan & David's value changed from \$359,700.00 to \$355,100.00 at the grievance process. In the Listers packet were comps they used to compare the properties and a copy of the realtor card from Conley Country Real Estate for a listing of what Susan & David are currently trying to sell their house for at \$379,900.00.

Matt – In reference to the three sales comparables the firm uses in informational hearings and grievances these are simple sales on the spot they are not the ones we used for comparisons with this property. Doing a sales comparison is common in the reappraisal process. Pitting neighbors against one another is part of the process, there is nothing unfair with that. As for the deck, on the beach issue on the 1st page of your real estate listing, it states new deck on the water front with power and exclusive rights to a lease on the Lake with the State of Vermont, certainly the appellant sees the value there. The full Listers cards are always available upon request either by stopping in and picking up, email or mail so if the appellant felt she didn't have enough information with the online version you can always request one. A sliding scale is used for land value, the more the acreage there is, the less per acre value it will be, it's a very common process used. The inspection on the property was on November 11, 2018.

Doug asked what value she feels would be in the ball park; Susan wants her value to be \$341,400.00.

Matt asked Susan if she dropped value of the property on the listing and how long it was on the market for. Susan said yes it was on the market for 3 years listed at \$399,000.00 for 2 years and dropped it to \$379,900.00 1 year ago. As for the deck Matt said the firm agrees that there is value in owning the deck the appellant maintains the deck, it's on the listing for sale and the State of Vermont knows it's on the property. Susan & David have a 25 year lease with the State of Vermont to use the property as their own. Karen –Chair said the board will inspect the property. Susan will have to email a letter of consent to do the inspection. Susan will call the realtor to let the board in the house.

Hearing Closed

Inspection Committee

Chair Frank Davis, Doug Spates & Sharron Greenwood (Al Loukes recused himself from the case)

CASE # 2 PARCEL ID # EAGPT001A1.TR NICHOLAS MOROSO 23 POINT DRIVE 6:00 P.M.

Karen-Chair explained the rules of procedure to Nicholas who presented his case and Karen gave him the oath. She also stated that each meeting will be only 15 minutes 8 for the appellant and 7 for the Listers.

Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections.

Inspections need written approval in advance.

Appellant –Nicholas Moroso

Nicholas handed out photos. No one inspected the inside of the house. There is no baseboard trim along the floors, the walls are cracked in every joint, the wall boards were not put in properly, the ceilings where it is slanted in the front of the house has a very small leak and I can't find where the leak is coming from. The rugs all need to be replaced due to the vacuum catching it and ripping it so I have to replace all the rugs in all the rooms. The back door leaks and ruined the subfloor and all the vinyl had to be ripped up. Ground water is coming in around the footings and even a dehumidifier running 24/7 isn't catching up with the water and moisture. Retaining walls are devastated every year due to the ice, every year I have to replace ¾ of the wall this has happened every year since 1995.

Grant – asked if he has put an insurance claim on the water damage. Nicholas said no they consider it an act of God.

Frank asked about Item # 10 on Nicholas evidence sheet - The issue that the Listers didn't mention in his Listers card why they didn't depreciate for the fact that his property is Land Locked. Frank asked if he had a legal ROW or Easement and why he believes his property has a land lock. Nicholas said his neighbor blocks his driveway all the time and that he does have a legal ROW, they share the driveway.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was not inspected by the reappraisal company. The firm made 3 attempts to inspect but were not able to go in the property. The grievance request was denied. A 5% depreciation and 5% easement was given and a 1% for flooding and basement issues. After further review the sales comparison approach sets a higher value range of \$460,000.00 to \$480,000.00 the Moroso property is likely under assessed at this point with sales ranging between \$485,000 and \$680,000.00.

The Listers are making a recommendation that the board change the assessed value to \$450,000.00 for this property.

Doug – Is surprised with the firms request for the BCA to raise the assessed value without going into the house.

Matt – 5% Depreciation is considered for the siding damage and other imperfections and unfinished things the property may have, they felt that adequate for not having entered the home.

Nicholas felt it unfair to compare his property to the 2 sales provided by the firm, the sale properties are much better properties, more expensive and the designs are much better.

Matt said assessing the subject property in under at \$485,000.00 to \$680,000.00 would be irrelevant but we adjusted it down to \$450,000.00 in this case. The proposed value of \$450,000 decreased from the lowest sales value of \$460,000.00 in the area.

Regardless of inspecting the inside of the property or not the Listers struggle with getting a fair assessment without getting into the homes to do inspections. In this case we have made 3 attempts to visit this property and left a florescent card on the door, still weren't able to go inside.

Frank – questioned how they distinguish whether the beach was sandy, mucky, muddy etc. Matt said the data collector makes a judgment call at the time of the visit and that was in November of 2018.

Brian asked what difference percentage it would make between mucky and sandy for the frontage.

Matt said that it would not be more than 10 or 20% off the frontage.

Karen-Chair stated that there will be an inspection committee set up to look at the property. A report will be sent to you and if you choose to move further to the Court level it will be at the appellants cost.

Hearing Closed

Inspection Committee: Chair Brian Smith, Doug Spates and Elizabeth Bumps

CASE # 3 PARCEL ID # RT111090H7.T KEVIN & PAM BARRUP 2888 VT RT 111 6:30 P.M.

Karen-Chair explained the rules of procedure to Kevin & Pam who presented their case and gave them the oaths. She also stated that each meeting will be only 15 minutes, 8 for the appellant and 7 for the Listers.

Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

Appellant –Kevin & Pam Barrup

The Listers came to my house less than a year ago and dropped my value from \$448,000.00 to \$418,000.00

The house needs major repairs, it needs a new roof, the roof leaks and has done damage to ceilings, the floors and doors need to be replaced, the decks need work and the Lister's card says our house is in A+ condition, my house is not in good condition. Chris Hunt's property just sold and his house is in a lot better condition and the property is better than mine and its appraised \$80,000 less than ours. Other properties mentioned were Dan Delabruere's property, Tom Steele's house on the Lake which has 300 ft frontage on the lake valued \$100,000 less than ours, Omer Choquette on Missionary Acres almost \$100,000 less than ours and he has a better view. I never heard from the firm to do an inspection. Maryann Tetreault has a better house than ours, a commercial sugar bush and the same size house and her assessment is lower than ours we just don't have \$50,000 to \$60,000 to fix it up now and think the assessment is in way too high.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was not inspected by the reappraisal firm. When the data collector went to the property Mr. Barrup's son said to go ahead and measure the property then a female came and asked him to leave before he could inspect the inside of the property. Matt stated that when the appraisal company goes on a site if there is no one there they leave a tag on the door and they also send multiple letters for them to call the office to set up a time and date for inspection. Mr. Barrup says the Listers already came to my house last year and gave me a new value. The Listers change of appraisal in 2019 is no longer valid. A town wide reappraisal over takes any previously set values. The Listers have 3 sales with properties similar to Mr. Barrup's property, Sale # 1 - 112 Mcinnis Drive also has house comparable in grade and size, Sales # 2 851 Dairninaka Drive the house relatively the same and Sales # 3 located at 21 Hilltop Drive lot has 10 acres with a house in at the same grade as well.

Karen-Chair recessed the meeting to listen to Mr. Barrup's second parcel he is appealing.

Kevin – My assessment went from \$69,300 to \$75,900.00. Kevin thinks his value is appraised unfairly compared to his neighbors property. He thinks the 20 acres should be no more than \$50,000.00, he had it listed for sale for \$80,000 with only one offer of \$40,000.00 from Poulins and the real estate agent said he could only get around \$50,000.00. Kevin brought in some comps : Leaven's property 120 acres valued at \$241,300 only \$2,010 per acre, William Moore's property has 170 acres valued at \$278,500 only \$1,635 per acre, Mystiq Heights property has 35 acres on Hayward Hollow Rd valued at \$55,200 only \$1571 per acre and also mentioned a couple of Nelson farms properties. Doug asked Kevin if the comps were of the same size lots and the same area. Kevin said there is a property with 35 acres similar with his lot size.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was reviewed by the reappraisal company. Comp # 1 this lot is a 20.69 acre lot a vacant property sold for \$125,000 that's \$6,041 per acre , Comp # 2 11.78 acres sold for \$92,500 that's \$7,852 per acre Comp # 3 20.1 acres sold for \$95,000 that's \$4,726 per acre, the three comparable land sales reflects an average of between \$4,477 and \$5,263 per acre. Mr. Barrup's property is valued at \$3,795 per acre which is well below the price of the sales per acre price. This property is assessed fairly and has a proper fair market value of \$75,900.00.

Matt reminded the board that a sliding scale is used to determine the acreage amount, the more acreage the lower per acre cost so Mr. Barrup's comps provided do not compare.

Karen- Chair asked Matt (NEMC) if when using the land schedule to compare this property did the firm take Zoning into consideration as West St is in a Commercial Zone.

Matt stated that Kevin's property is in Traffic Good neighborhood, undeveloped land, the sales speak for themselves.

Karen – Chair asked what Traffic Good meant. Matt said Traffic Good is determined by the characteristics of a property, the sales in the neighborhood, and judgments of characteristics, whether or not the area has a lot of traffic etc.

Doug thought that the comparables the Listers provided were not comparable in Zoning and that Kevin had better comps to present having one being his neighbor's lot.

Brian – asked the Listers if they based the appraisals on what properties are selling for? Matt – the firm has a cost market hybrid model and sales are a very big part in the appraisal process. An equalization study is done every year on the sales in the area and that determines the CLA- Common Level of Appraisal once that drops below 80% then the state requires a new town wide appraisal.

Karen-Chair asked Kevin for a written consent to do the inspection of his property.

Hearing closed at 7:15 recessed until Sept 10th at 5:15

Inspection Committee

Karen Jenne (Chair), Frank Davis & Al Loukes

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING MINUTES
September 10, 2020**

MEMBERS PRESENT: Brian Smith, Doug Spates, Sharron Greenwood, Frank Davis, Loren Shaw, Grant Spates, Elizabeth Bumps, Al Loukes, Shirley Fournier & Karen Jenne-Chair, Town Clerk-Faye Morin.

LISTERS PRESENT: Susan Best, Stephen Cross, Nancy Moore & Matt Krajewski (New England Municipal Consultants, Ltd)

MEETING CALLED TO ORDER & OATHS:

Karen-Chair gave the oaths to all present in previous hearings

DISCUSSION OF OTHER BUSINESS:

Karen- Chair Read a letter from VLCT at the State of Vermont on the proper procedures of appeals being withdrawn. That being said the board reopened previous cases to follow the correct procedures.

TAX APPEALS WITHDRAWN:

John & Nancy Hall Parcel ID # RT105026I6.T

Karen- Re opened the John & Nancy Hall hearing scheduled on September 8th 2020.

Grant – moved to re open the hearing with John & Nancy Hall, Al Loukes seconded. Karen-Chair read the email to Faye Morin – Town Clerk dated September 8th 2020. By this letter we hereby wish to withdraw our appeal, and accept the Listers value set on August 5, 2020. Sincerely John & Nancy Hall.

Doug Spates moved to accept the tax value as set by the Listers on August 5th seconded by Frank Davis. No further discussion motion carries.

Scott Warthin Parcel ID # TRD32060L4-T

Karen- read the letter from Scott Warthin to Faye Morin – Town Clerk dated September 10th 2020. I hereby wish to withdraw my appeal, and accept the Listers value set on August 5, 2020. Scott Warthin.

Al Loukes – moved to accept the tax value as set by the Listers on August 5th seconded by Grant Spates. No further discussion motion carries.

Frederick & Helen Speckels Parcel ID # SESAL023J7-T

Karen- read the email to Faye Morin – Town Clerk dated September 10th 2020. I hereby wish to withdraw my appeal, and accept the Listers value set on August 5, 2020. Frederick & Helen Speckels.

Doug Spates – moved to accept the tax value as set by the Listers on August 5th seconded by Grant Spates. No further discussion motion carries.

TAX APPEALS:

Karen explained the procedure appellants will go first having 8 minutes to present their case then the Listers will proceed with 7 minutes with any questions or comments for the appellants, all the evidence will be provided for the Board. The Board will ask any questions they may have, and then the Board will schedule an inspection committee of 3 members that will go to the appellant's property to do the inspection and after that the board will provide the results of their inspection.

CASE # 1 PARCEL ID # LAKPK033A1.T CONRAD & RITA LAWSON 1263 EAGLE POINT RD 5:30 P.M.

Karen-Chair explained the rules of procedure to Conrad & Rita Lawson who will present their case and gave them the oaths. She also stated that each meeting will be only 15 minutes, 8 for the appellant and 7 for the Listers. Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

Appellant – Conrad & Rita Lawson

Conrad states that his property is valued a lot higher than any other in the area. The neighbors properties are all fairly new houses and in better condition than our home. Our house was built in 1970's compared to others built in Eagle Point and Lake Park area that are newer, better condition and quality houses, nice garages with apartments above, studios and we don't have any of that. We want you to come and inspect the inside and compare it with Jarret Moylan's property valued at \$526,600.00 Thomas Petit assessed at \$642,000.00, Dave Oliver assessed at \$539,300.00 and Jeff Blank assessed for \$506,700.00 and I am assessed at \$633,600.00. I have 3 buildings, my house, a guest house and a garage, my house was built as a summer home but we live there year round.

Frank Davis – You have a new roof when was that put on your house? This year in the spring after April 1st, Conrad said.

Frank – When was the guest house roof redone? About 4 or 5 years ago Conrad answered.

Al Loukes – What is your house assessed for? \$104,600.00 house & garage and the Land at \$479,700.00 the guest house is \$40,300.00.

Brian Smith – You have one of the most unique properties in Derby you have your own peninsula. Mr. Lawson agreed.

Frank asked if Conrad has ever been in the houses that he used as comps. He said yes.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was inspected by the reappraisal firm Conrad & Rita's value changed from \$655,800.00 to \$633,600.00 at the grievance process. The property consists of a house, garage, shed and a guest house. The property has a private drilled well with a filter system.

Matt (NEMC) The guest house adds significant value to a property and the subject property has 450 lineal feet of frontage on Lake Mumpremagog. General maintenance is always expected with every house. The house is assessed as on piers.

Grant asked if the shoreline was graded. Matt said we grade frontage according to what we see if it is average, mucky, rocky, sandy then we add depreciation accordingly. A 10% deduction was given off the shoreline frontage of the property.

Karen- Chair asked if any depreciation was given for no central heat in the camps. Matt said it is in at 70% heated not 100% due to just having electric heat and a fireplace.

Hearing Closed

Inspection Committee

Chair Al Loukes, Frank Davis & Grant Spates (Shirley Fournier recused herself from the case)

CASE # 2 PARCEL ID # MSTDL002A6.L GILMAN HOUSING TRUST INC. 197 MAIN ST DERBY LINE 6:00 P.M.

Patrick Shattuck – Executive Director is presenting the case for Gilman Housing Trust Inc.

Karen-Chair explained the rules of procedure to Patrick Shattuck who will present their case and gave him the oath. She also stated that each meeting will be only 15 minutes, 8 for the appellant and 7 for the Listers. Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

Patrick – Handed out new evidence to take into effect for tonight's meeting an updated income approach worksheet.

He feels the Town should value the apartments using the income approach worksheet provided by the State as in Statue title 32:

Taxation and Finance Chapter 121 Subchapter 004 (Cite as: 32 V.S.A. § 3481). Income approach used, 99% funding deed restrictions for affordable housing. Patrick wants the value to be reduced in the first worksheets handed out dated August 18, 2020 the income approach value was(-\$115,500.00) and on the new revised worksheets dated Sept 9, 2020 the income approach value was \$208,700.00. Patrick wants the income approach value decreased from \$262,900.00 to \$208,700.00. Cy Bailey has been working with Patrick on his worksheets.

Frank asked if Patrick was looking at an appeal or abatement because he is not contesting the value just wanted us to use the income approach method and use the figures of \$208,700.00 to pay taxes on.

Matt (NEMC) I think it is very important that the Board of Civil Authority hear our position here, we are going to contest some of this certainly, what the Listers are going to present tonight might bring some light on what the board is looking for here.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was not inspected by the reappraisal firm. A grievance request was denied. The property consists of an 11 unit apartment house used for low income housing. The building is subject to State subsidized housing rules and statutes. The parcel MUST be valued using the income approach.

Specifically the State sets the following standards: Income per unit, monthly utility adjustments, vacancy allowance and Capitalization rate.

Matt -The owners have submitted documentation showing expenses at \$102,513.00 this creates a Negative cash flow of \$11,908.00 the value calculates a negative \$115,500.00 fair cash value. It is highly impossible to have a negative value.

The Listers do not believe that is accurate. That to us is insulting. On the last sheet of the report Matt believes that Gilman Housing using the LOA of 98% instead of 100% we are at 100% fair market value and combining multiple properties expenses instead of individual properties expenses and to think that some of these properties have 80% expenses even the newer ones is not valid at all. Under the state guide lines we have the right to question these expenses. They don't break down the detail at all. To submit to us at grievance a property has a negative value it is a suggestion that we should be paying them to be in our community a property doesn't have a negative value. To come back with a new value of \$206,700.00 is certainly more reasonable but would definitely question the validity of that. And we will certainly rest case on that.

Frank- Is there an independant 3rd party auditor who could be tasked to check out the figures of their expenses?

Matt – At the State level that is correct, these reports are subject to be audited, we have a right to question the expense format and see that it's acceptable with the commissioner's office.

Patrick stated that we never made the assumption that we wanted a negative value, that's why he brought in another worksheet. We are looking for guidance. Unfortunately these properties don't make a lot of money. We require a lot of services, and we are non profit. That is why I give you the name of Cy Bailey PV&R regional supervisor who has been working with us on these worksheets; we are trying to be clear and as upfront as possible. These circumstances are unique. We have been working diligently trying to contact anyone, trying to get answers, it's very difficult. We never intended on getting a negative figure. We want to pay our share.

Listers – document dated Aug 18th with new numbers tonight the night of the meeting makes it difficult to believe the validity in that Karen-Chair agreed.

Doug - \$262,900 in an appeal value of 11 units is a real affordable number. Gilman Housing paid more for the unit.

Doug owns a subsidized project apartment as well.

The Listers feel the cost approach of \$262,900.00 is fairly adequate with the numbers provided by the state.

Electronically images of the inside of the apartments will be provided by Patrick Shattuck

Grant Spates– Recused himself from this case.

Hearing Closed

CASE # 3 PARCEL ID #SMSDC013G5.C JOHNS RIVER APARTMENTS LP 22 WEST ST 6:30 P.M.

Patrick Shattuck – Executive Director is presenting the case for Johns River Apartments parcel.

Patrick has already been sworn in at the previous meeting. Johns River has about 700 units but is only contesting the value on one of them this 8 unit apartment on 22 West Street in Derby. We have gone through and only contested the units with more than a 10% difference in value. Operating expenses like electric, heating oil fill ups, master construction costs, lawn care services are allocated on a per unit basis. That is how the expenses are allocated. Johns River Apartments is asking for a decrease in value to \$75,300.00.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was not inspected by the reappraisal firm. A grievance request was denied. The property was built in the 1920's and consists of an 8 unit apartment house used for low income housing. The building is subject to State subsidized housing rules and statutes. The parcel MUST be valued using the income approach. The state sets the following standards: Income per unit, monthly utility adjustments, vacancy allowance and Capitalization rate. The highly audited report worksheet the owner

provided shows a total of \$40,665.00 in expenses. Using the State mandated formula, the value calculates to \$323,000.00. The calculation sheet is attached to the report.

****Final conclusion the subject property should be revised to \$323,000.00**

Matt - The appellant provided their evidence on 6 units not 8 units. Plus the appellant used the LOA of 98% instead at 100% fair market value. We are basing our worksheet on 8 units with a LOA at 100% which is fair market value with the reappraisal and the correct number of units for the building. Matt personally stopped by the unit and it has 9 meters and 8 parking units. Listers would check the validity on that one as well.

Electronically images of the inside of the apartments will be provided by Patrick Shattuck.

Hearing Closed

Inspection Committee for both units:

Chair Frank Davis, Shirley Fournier and Loren Shaw

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING MINUTES
September 16, 2020**

MEMBERS PRESENT: Brian Smith, Doug Spates, Sharron Greenwood, Frank Davis, Al Loukes, Shirley Fournier, Beula Jean Shattuck, Karen Chitambar, Stephen Gendreau & Karen Jenne-Chair, Town Clerk-Faye Morin.

LISTERS PRESENT: Susan Best, Stephen Cross, Nancy Moore & Matt Krajieski (New England Municipal Consultants, Ltd)

MEETING CALLED TO ORDER & OATHS:

Karen-Chair gave the oaths to all present in previous hearings

DISCUSSION OF OTHER BUSINESS:

Karen- Chair asked what everyone's thoughts were about getting the Board together to hear from the inspection committees on the 22 cases. They need to be reviewed and only have 30 days to do them, if it takes 2-3 days to do all 22 cases would the board be able to do them. Brian suggested doing all the cases to in one night. Appellants are welcomed to listen in on these meetings. The Board decided to leave it up to Faye and Karen to decide once all the reports are completed. Faye will get back with a date and time for the meetings.

CASE # 1 PARCEL ID # TRD03011D5.TT JUDD RENTAL 2, LLC 513 BEEBE RD 5:20 P.M.

Karen-Chair explained the rules of procedure to Ernest Judd and his daughter Monica Judd Rowell and gave them the oaths. She also reminded them that each meeting will be only 15 minutes, 7 for the Listers and 8 for the appellant. Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was inspected by the reappraisal firm, Ernest Judd's value changed from \$12,800.00 in 2019 to \$15,700.00 for the reappraisal. At the grievance appeal process he was denied. The property consists of a 1973 Mobile home, has 3 bedrooms and 1 full bath. The mobile home is un-landed and is located on the Beebe Rd. Listers comparable sales are listed, all comps are mobile homes listed in the Derby Mobile Home Park and in Shattuck Hill Rd Park.

Matt- NEMC is proposing that the Board reduce the value of the mobile home to \$11,400.00 all the sales provided were located in the parks, this mobile home is not in the park. Depreciation was reduced from average to fair average reducing the value from \$15,700.00 to \$11,400.00.

Monica read off some of the comparables they provided.

Brian asked Ernest if he was okay with the value being reduced to \$11,400.00.

Appellant – Ernest Judd & Monica Judd Rowell

Ernest said yes he was good with the price of \$11,400.00 Ernest said that he purchased a 1969 mobile home at tax sale and it was reduced for the reappraisal from \$11,800.00 to \$10,200.00 in 2020 that one has a 6 x 9 sunroom added and this one doesn't have one.

Karen (Chair) made a motion to approve \$11,400.00 as proposed by the Listers. Doug moved to reduce the value to \$11,400.00 as the Listers suggested seconded by Beula, all in favor motion carried.

Hearing Closed - No inspection committee needed. Doug Spates- will write up the result.

CASE # 2 PARCEL ID # LAKPK020B1.T JOSEPH PAGE 212 WINDSWEPT DRIVE 5:55 P.M.

Karen-Chair explained the rules of procedure to Joseph Page who will present his case and gave him the oath. She also stated that each meeting will be only 15 minutes, 8 for the appellant and 7 for the Listers. Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance. Then the Board introduced themselves to Joseph.

Appellant – Joseph Page

Joseph handed out packets. This property is one of the most unique properties in Derby. Joseph couldn't find any comparable sales that matched his in Derby. The only way he would be able to get comps is if he went to other Towns. The realtor provided a statement saying that the property was on the market for 371 days. The posted listed sales price was \$1,600,000.00 in 2018 the property listing was reduced to \$1,400,000.00. An offer of \$850,000.00 was refused in 2018. In April of 2019 Joseph made an offer of \$1,000,000.00 then an agreed price was accepted at \$1,065,000.00, Joseph feels the value should be assessed at \$1,065,000.00. The market reflects the amount paid in 2019 when he purchased it.

Joseph then pointed out inaccurate information on the Listers cards and mentioned that the buildings have not been maintained for several years while Mr. Lyster owned them, he was not a long term resident.

Karen – Chair asked if he was appealing the land value as well. Joseph was only appealing the value of the buildings. Karen-Chair asked Matt how the land was valued if one card or on every card. Matt-NEMC said the land is only assessed on one card and that all the buildings are contiguous so the land will only be on the first card.

Matt then asked Joseph if there were multiple deeds for the buildings or if they were all on one. Joseph said John Monette, my attorney, combined all properties in one deed you can verify it with him.

Joseph stated that he just found out that the property was once owned by nuns and called St. Hilliare, it had several little cabins on it and he had no idea it was holy ground.

Frank Davis – You bought the property in 2019 do you use the property? Joseph said yes we winterized it this past fall after we purchased it and we are using it year round for our residence.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property. The property was not inspected by the reappraisal firm. 2019 value was \$1,155,800.00 and after the firm reappraised the value went to \$1,139,000.00. At grievance hearing he was denied. The property consists of 3 buildings, a greenhouse, an apartment, 2 garages and a boat house. The land is 1.4 acres on Lake Mempremagog, land is in at Good grade. Sue then gave a description of all the buildings on all 4 cards. The property was purchased by Mr. Page in 2019 for \$1,065,000.00 this sales price falls within accepted parameters of our 10% sales analysis and to set the price at the purchased price is an improper procedure for any Lister.

Matt -The sales price dropped from the previous owner's sale in 2010 at \$1,495,000.00. It's not the Listers intent to chase sales.

Brian Smith – This property is one of the nicest properties on the Lake in Derby why didn't you inspect the property?

Matt said they were unable to inspect the property. The previous owner passed away and NEMC wasn't able to reach the Estate to get access to the inside of the buildings.

Frank – The property has its own Cove, it is very unique, as Mr. Lawson's has its own peninsula.

Karen- Chair asked Joseph if there was only one septic or one for every building. Joseph said there are 3 septic units but only one drilled well that all the buildings share. Joseph also states that one of the fireplaces does not work and the camp was moved and placed on another foundation, he also had to replace the hot water boiler.

Al – In 2010 the property sold for \$1,500,000.00 and was appraised at that time for \$1,155,000.00 the assessment never went up throughout the years. Matt said we do not inspect houses without a permit or a request from the property owner on a non appraisal year, unless someone grieves their assessment. Matt then explained the Lister cards and the past years values and why this year they had 3 assessments a PL – Preliminary values that's before informal hearings, an Abstract – which is values given after informal hearings and a GL – which are grievance changes and grand list final values.

Joseph was questioning the previous sale before he purchased it and if it was purchased with another one of Mulkin's properties like the car dealership? They were not aware if it was or not.

Al Loukes – That's a good sale price for the property being \$500,000.00 lower than the previous sale. Joseph agreed and said under the circumstances today he feels very lucky.

Karen- Chair – Joseph if you want the Board to do an inspection of the property you will have to request one in writing.

Inspection Committee: Brian Smith (Chair), Stephen Gendreau and Frank Davis

Hearing Closed

CASE # 3 PARCEL ID # FWDLN007D6.T RICHARD & CONSTANCE ISABELLE 6:30 p.m.

Karen-Chair explained the rules of procedure to Richard & Constance Isabelle who will present their case and gave them their oaths. She also stated that each meeting will be only 15 minutes, 8 for the appellant and 7 for the Listers. Karen-Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance. The Board introduced themselves to the appellants.

Appellants – Richard & Constance Isabelle

Faye handed out the evidence provided by Richard. Richard used 3 of his neighbor's properties as comparables. He looked at the depreciation of the houses, grade and total sq ft costs. Richard states that he has 30 years of appraising experience so he knows what to look for when appraising values. The 3 properties were totally renovated; new roofs, floors, windows and heating systems. His house is 33 years old, has original roof, floors and cabinets the depreciation factor is not inline. His house is in at a grade of 1.1 and some of the neighbors are in at a 1.0 so we are looking at \$106.00 per sq ft vs \$60.00 to \$70.00 per sq ft. He is being assessed for 1 ½ story garage they are assessed for 1 story garages. The Listers card is off on the basement sq ft. If you look at the assessed values, my neighbor's property is \$1429.63 per acre with open fields, 3 points of access, demanding views. My property has poor land quality, large ravine and drainage problems on my 14 acre there are cedar wetlands, the road frontage on Foxwood provides little access to most of the lot, compared to 3 points of access – maps provided.

Matt – Are any of these comparables sales. Husted property just sold but he didn't provide the information of the sale.

Karen – Chair – So Richard you are grieving the land as well as the house, Richard answered yes.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property. The property was not inspected by the reappraisal firm. 2019 value was \$325,700.00 and after the firm reappraised the value went to \$340,700.00. At grievance hearing the request was denied. The property consists of a cape-style home with a C+ grade built in 1987 and sits on a 28.9 acre lot, has an in ground swimming pool, detached shed and an unfinished 1 ½ garage. 3 sales provided – like properties with similar neighborhoods, sq ft approx same as the appellant house's sq ft.

Matt - The land was given 10% depreciation for wetlands, shape, ravine and rocky. Your 1 ½ story garage was assessed as being unfinished. Listers feel the 3 comparable sales they submitted are strong and back up their point.

Frank – On any of your comps was there any in-ground swimming pools, Richard said yes on the Percy property, the Listers said none of their comps had a pool.

Richard – I asked the Listers for information on how they came up with their values; that he didn't agree with their methodology. Matt- Listers can provide you with a land schedule.

Karen Chair – Land schedule that's developed over a period of time based on all the valid sales in the town, neighborhood codes entered into that data goes into the system and a land schedule is produced these are done every year. The Listers can provide you all the information with a letter of request.

Richard – The common sense rule is if I were to sell you my 25 acres would I sell at a different price if there was a higher value of land verses wet land and a ravine? Common sense answer is yes. It makes no sense to me why my land is more than my neighbors.

Hearing Closed

Inspection Committee: Chair-Karen Chitambar, Beula Jean Shattuck, Shirley Fournier and Karen Jenne

CASE # 4 PARCEL ID # TRD06040A2.T THOMAS & CLAIRE ROBERTS 1900 NORTH DERBY RD 7:00 p.m.

Karen-Chair explained the rules of procedure to Thomas & Claire Roberts who will present their case and gave them their oaths. She also stated that each meeting will be only 15 minutes, 8 for the appellant and 7 for the Listers. Karen-Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance. The Board introduced themselves to the appellants.

Appellant – Thomas & Claire Roberts

Tom presented the board with a Letter requesting to withdraw from the appeal for his parcel on 1900 North Derby Road.

Karen – Chair read the letter Tom presented the Board and moved to make a motion to withdraw the appeal on 1900 North Derby Road. Frank made the motion and Doug seconded all in favor so moved.

Hearing Closed

CASE # 5 PARCEL ID # TRD03094A4.T THOMAS & CLAIRE ROBERTS 3094 BEEBE RD 7:15 p.m.

Tom was told that the increase in value was from the work that was done to the barn. He feels that this amount is excessive, it is required maintenance. When he purchased the property the back half of the barn was repaired. The barn was built on the ground. The floors have never been repaired we can't use the barn as a garage it is just used for storage; mower, boat etc.

Shannon Quinn's – building's just sitting in front of us & has no value on it. It makes him mad to see a building with no value on it and his with a large value on it.

Tom's comps - Duncan property on 305 Main St. barn value is in at \$3,600.00.

Cecil Provost & Gary Weston on Route 5 has a 100 x 50 ft barn value is in at \$8,600.00 their barn is twice the length as his it was rebuilt in 2012 – 2014 it seems excessive to have my value up by \$25,000.00.

No questions from the Board or Listers.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property. The property was not inspected by the reappraisal firm. 2019 value was \$110,300.00 and after the firm reappraised the value went to \$135,500.00. At grievance hearing the request was denied. The property consists of an old style house constructed in 1914 with a series of old sheds and barns attached. The property is given a 5% adjustment made to the land because of the Canadian Border. Three comps were provided.

Matt – explained to the Board the amount of each shed and barn that was attached to the house totals \$20,200.00 Some of the comps that Tom provided were barns built in the 1700s opposed to his built in 1914 added depreciation and adjustments to condition with older barns. Sliding scale to sq ft cost as mentioned before the bigger the barn the less the sq ft cost. Listers took into consideration "What would the entire property sell for?"

Doug – There was a 5% differential because it is on the Canadian Border. Brian asked what is the depreciation on the other houses on Canusa Ave, the Listers didn't have that information available.

Tom – The age of my barn 1914 was based on a newspaper that was found under the floor. No one really knows the age of the building. Tom realizes the barn's size and thinks it should be valued around \$8,000.00

Meeting Recessed until October 7th at 5:15 p.m.

Inspection Committee: Al Loukes, Sharron Greenwood and Frank Davis (Chair)

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL INSPECTION MEETING MINUTES
SEPTEMBER 30, 2020**

BCA MEMBERS PRESENT: Elizabeth Bumps, Brian Smith, Al Loukes, Sharron Greenwood, Shirley Fournier, Karen Chitambar, Frank Davis, Chair - Karen Jenne, Clerk – Faye Morin

OTHERS PRESENT: Valerie Strunjo, Gary & Susan Ward & Francine Dupont (Phone)

CALLED TO ORDER: Chair, Karen Jenne called the meeting to order at 5:30 P.M to reopen the appeals and to hear the results of the hearings from the inspection committees.

GORDON QUIGLEY & VALERIE STRUNJO APPEAL:

Al Loukes read the following report on Gordon Quigley & Valerie & Thomas Strunjo's property, PARCEL ID # LAKPK018B1.T 130 LANDS END ROAD

The Inspection Committee was made up of Al Loukes (Chair), Frank Davis and Brian Smith.

The property is located on Lake Memphremagog. The committee was able to inspect the shoreline by boat. Al stated that the neighboring property – 57 Lands End Rd the shoreline was very obvious by boat and that the Quigley's property the shoreline only have 8 to 10 feet of usable shoreline.

The Committee decision was to reduce the shoreline frontage value from \$66,600.00 to \$40,000.00.

Brian moved to reduce the frontage value from \$66,600 to \$40,000.00 seconded by Sharron, all in favor, motion carried.

Frank moved to close the hearing, Al seconded, all in favor motion carried.

GARY & SUSAN WARD APPEAL:

Karen Chitambar read the following report on Gary & Susan Ward's property, PARCEL ID # TRD10005E2.T 167 LAKEWOOD DRIVE

The Inspection Committee was made up of Karen Chitambar (Chair), Sharron Greenwood & Doug Spates.

The inspection committee walked around the property, took an inside tour of the house and were guided to the lake access. The committee found the mound system in close proximity to the house, the house was in reasonable condition however a bit dated. The property's easement for a back up septic for the neighboring property was reduced by the committee from 10% depreciation on the 1st acre to 15% depreciation on the full house site of 2 acres reducing the 2 ac site from \$166,000 to \$141,600.00 for an new assessed value of \$410,700.00 the house remains the same value.

Frank moved to reduce the 2 acre site value from \$166,000 to \$141,600.00 as suggested by the committee seconded by Brian, all in favor, motion carried.

VINCENT ILLUZZI APPEAL:

Elizabeth Bumps read the following report on Vincent & Eileen Illuzzi's property, PARCEL ID # TRD66009F3.T 527 RIDGEHILL DRIVE

The Inspection Committee was made up of Elizabeth Bumps (Chair), Stephen Gendreau & Brian Smith.

The inspection committee walked outside the property and was shown the large electric cables running along the house, they then went inside the house and noticed the mildew smell in the basement and living space. The

committee proposes the building be lowered by \$27,500.00. Brian stated that he would be afraid to live in the house.

Elizabeth moved to reduce the value of the house by \$27,500.00 leaving a total assessed value of \$436,800.00, Shirley seconded, all in favor, motion carried.

Brian moved to close the hearing Al seconded, all in favor, motion carried.

LAWRENCE LEWIS APPEAL:

Sharron Greenwood read the following report on Lawrence Lewis's property, PARCEL ID #

TRD41028I2.T 575 PINE HILL RD

The Inspection Committee was made up of Sharron Greenwood (Chair), Karen Chitambar & Doug Spates.

The inspection committee walked around the house and viewed the inside of the house. The house has easy access. The land is wet especially by the spring and there is a lot of traffic on the road. The committee suggests the board lowers the 2 acre site by 10% depreciation lowering the value by \$5750.00 when rounded will lower the value to \$223,000.00.

Al moved to lower the property to \$223,000.00 as suggested by the committee. Shirley seconded the motion, all in favor, motion carried.

Frank moved to close the hearing Brian seconded, all in favor, motion carried.

MARTONE REV. LIVING TRUST APPEAL:

Frank Davis read the following report on the Martone Rev. Trust property, PARCEL ID # LKPKR004B2.T

64 LAKE PARK EXTENSION

The Inspection Committee was made up of Frank Davis (Chair), Doug Spates & Sharron Greenwood.

The inspection committee walked the property on 2 separate occasions. Stephen Gendreau didn't show up at the inspection so Sharron went the second night with Frank. After the committee walked the property they decided to lower the land value by \$6,000.00 based on the lot size of the property and that the land should be valued like the neighbors lots. The 2020 appraised value was lowered by \$200.00 compared to 2019. Frank said if the land looks the same as the neighbors then it should be assessed the same.

Karen Chitambar moved to lower the land value by \$6,000.00 Al seconded the motion, all in favor, motion carried.

Brian moved to close the hearing Shirley seconded, all in favor, motion carried.

ROBERT & PAMELA MICKNAK APPEAL:

Brian read the following report on Robert & Pamela Micknak property, PARCEL ID # TRD32084N3.T

HINMAN SETTLER ROAD LOT

The Inspection Committee was made up of Brian Smith (Chair), Grant Spates & Stephen Gendreau.

The committee looked at the property via drone. Chris Micknak's son had a drone. The property is mostly swampy with a beaver pond in the middle of it. The committee recommends the board drop the land value to \$1,000.00 per acre giving the land a total value of \$92,700.00.

Frank moved to lower the land value to \$92,700.00 Al seconded the motion, all in favor, motion carried.

Karen Chitambar moved to close the hearing Elizabeth seconded, all in favor, motion carried.

NORMAN GABORIAULT APPEAL:

Karen Jenne read the following report on Norman Gaboriault's property, PARCEL ID # RT105026I6.T1
1153 ROUTE 105

The Inspection Committee was made up of Karen Jenne (Chair), Elizabeth Bumps & Sharron Greenwood.

The committee looked at the property with Norman, the property has access issues, and a brook only 3 feet away from the camp. The lake water access is mucky, shallow and weedy. The state has it labeled as wet lands. The committee recommends the value of the camp be removed all together, and the land reduced to \$75,400.00 which left the shed in at \$300.00 for a total assessed value of \$75,700.00.

Karen Chitambar moved to lower the value to \$75,700.00 which includes removing the value of the camp, and leaving the shed in at \$300.00, Brian seconded, all in favor, motion carried.

Al moved to close the hearing Sharron seconded, all in favor, motion carried.

BLAINE TULLER APPEAL:

Frank Davis read the following report on Blaine Tuller's property, PARCEL ID # TRD54090N5.T1 2373
BUSHEY HILL RD

The Inspection Committee was made up of Frank Davis (Chair), Beula Shattuck & Brian Smith.

The parcel is an un-landed mobile home. The mobile home is in very poor condition. The committee recommends the board reduce the value from \$14,600.00 to \$7,000.00 due to the age of the home, the past sale of the mobile home and the condition.

Karen Chitambar moved to lower the value of the mobile home from \$14,600.00 to \$7,000.00 as proposed by the committee, Shirley seconded, all in favor, motion carried.

JACQUES DUPONT, JEAN DUPONT AND FRANCINE DUPONT APPEAL:

Karen Chitambar read the following report on the Dupont's property, PARCEL ID # WBCHL005D2.T
WHITE BIRCH LANE

The Inspection Committee was made up of Karen Chitambar (Chair), Doug Spates & Sharron Greenwood.

The committee visited the property and found the 1.54 acre lot to be very desirable. Nice maple, birch and pine trees on the property with nice slope features, building on the lot could be possible with the drainage from the slope. The building structure they found to be under- valued for the size of the building.

The committee feels the property to be very fairly assessed with the reappraisal firm and propose the board kept the value the same at \$130,900.00.

Frank moved to accept the inspection committee decision and leave the value as it, Brian seconded, all in favor, motion carried.

Frank moved to recess until October 7th 2020 at 5:30 p.m., Elizabeth seconded, all in favor, motion carried.

Faye Morin

BCA Clerk

Unofficial

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL INSPECTION MEETING MINUTES
OCTOBER 7, 2020**

BCA MEMBERS PRESENT: Elizabeth Bumps, Brian Smith, Al Loukes, Sharron Greenwood, Doug Spates, Frank Davis, Chair - Karen Jenne, Clerk – Faye Morin

OTHERS PRESENT: Joseph Page

CALLED TO ORDER: Karen Jenne - Chair - called the meeting to order at 5:40 P.M. Karen asked the board if they would approve all of the previous meeting minutes of Sept 2, 3, 9, 10, 16 & 30, 2020 at once. Doug Spates moved to approve all the previous meetings minutes and Al Loukes seconded, all were in favor so moved. Karen reopened the appeals to hear the results of the hearings from the inspection committees.

JOSEPH PAGE APPEAL:

Frank read the report on Joseph Page's property, PARCEL ID # LAKPK020b1.T 212 WINDSWEPT DRIVE
Inspection Committee members: Frank Davis (Chair), Brian Smith & Steve Gendreau.
Inspection was on September 28th Joe was there to show the property.

The committee agreed with the Listers and Mr. Page about the property being very unique and hard to find similar properties to compare. Frank stated that the boat house was in considerable disrepair and is possibly unsafe the other buildings need repairs and upkeep due to normal wear and tear but have no bearing on reducing the market value in their opinion. The fair market value of the buildings and waterfront land would support the current 2020 assessed valuation. The committee recommends the value remain the same at \$1,139,000.00. Brian felt it a fair and accurate description on the property. Joe was good with the results.

Doug moved to stay with the current value the firm set at \$1,139,000.00 Sharron seconded the motion, all in favor motion carried.

Brian moved to close the appeal, Frank seconded, all in favor, motion carried.

DAVID & SUSAN FITZGERALD APPEAL:

Karen (Chair), David & Susan Fitzgerald withdrew their appeal due to the sale of their house.

Frank moved to stay with the value as set by the Listers, Al Loukes seconded, all in favor, motion carried.

Sharron moved to close the appeal Brian seconded, all in favor, motion carried.

NICHOLAS MOROSO APPEAL:

Elizabeth read the following report on Nicholas Moroso's property, PARCEL ID # EAGPT001A1.TR 23 POINT DRIVE
Inspection Committee members: Elizabeth Bumps (Chair), Doug Spates and Brian Smith.

Inspection was on September 24th.

The committee was shown the lake side of the property – there was no visible sandy beach; the bank along the shoreline is eroding into the lake so granite slabs were piled along the bank. The committee found the house in average condition and at a C average grade as set by the Firm NEMC, the committee recommends that 15% depreciation on the land be given which would reduce the value by \$36,100 that would change the value from \$241,000 to \$204,900.

Doug moved to accept the committee request and give the 15% depreciation on the land, Frank seconded the motion, all in favor, motion carried.

Brian moved to close the appeal, Doug seconded, all in favor, motion carried.

KEVIN BARRUP APPEAL:

Karen read the following report on Kevin Barrup's property, PARCEL ID # RT111090H7.T 2888 VT RT 111

Inspection Committee members: Karen Jenne (Chair), Frank Davis and Al Loukes.

The committee viewed the home with Kevin & Pam Barrup. When inspecting the house there were numerous issues found: poor design, uneven floors, cracks in the walls and ceilings, plumbing problems, roof leaks. The committee recommends land and yard item value stay the same and the house be reduced to \$328,800 for a total assessment of \$450,000.00.

Al moved to reduce the house value by \$36,600 as suggested by the committee, Frank seconded, all in favor, motion carried.

Brian moved to close the appeal, Doug seconded, all in favor, motion carried.

KEVIN BARRUP APPEAL:

Karen read the report on Kevin Barrup's property, PARCEL ID # RT111090H7.T 4 OPEN LAND ON VT RT 111

Inspection Committee members: Karen Jenne (Chair), Frank Davis and Al Loukes.

The committee viewed the property with the owners and felt that the comps provided by the Firm NEMC were not in line with the area and that the land value be reduced to \$3,500 per acre which would be a \$5,900 reduction for a total value of \$70,000.

Doug moved to reduce the land value by \$5,900 as suggested by the committee, Elizabeth seconded, all in favor, motion carried.

Frank moved to close the appeal, Al seconded, all in favor, motion carried.

CONRAD & RITA LAWSON APPEAL:

Al read the report on Conrad & Rita Lawson's property, PARCEL ID # LAKPK033A1.T 1263 EAGLE POINT RD

Inspection Committee members: Al Loukes (Chair), Grant Spates and Frank Davis.

The committee viewed the property with Conrad & Rita Lawson; after reviewing the buildings the committee recommends reducing the yard items from \$9,000 to \$8,000 because of the foundation issues on the cottage and reducing the land value from \$479,700 to \$474,700 due to the retaining wall on the north side giving way, for a total reduction of \$6,000 leaving a total assessed value of \$627,600.

Doug moved to reduce the yard item by \$1,000, land value by \$5,000, as suggested by the committee, Brian seconded, all in favor, motion carried.

Brian moved to close the appeal Doug seconded, all in favor, motion carried.

GILMAN HOUSING TRUST INC APPEAL:

Frank read the report on Gilman Housing Trust Inc property, PARCEL ID # MSTDL022A6.L 197 MAIN ST

Inspection Committee members: Frank Davis (Chair), Shirley Fournier and Brian Smith.

The committee viewed the property on September 16th 2020 by electronic/digital photos. The interior appears to be in satisfactory condition and perfectly suitable for residents with limited means and for the elderly. The committee recommends that the value of the property be set as \$262,900 as determined by the most current reappraisal and the Listers. Committee sees this property as being a State Subsidized Housing project valuing needs to be done by the income approach with the State guidelines so it's not up to them to determine the value.

Doug moved to stay with the current value the firm set at \$262,900, Al seconded the motion, all in favor, motion carried.

Doug moved to close the appeal Al seconded, all in favor, motion carried.

JOHNS RIVER APARTMENTS APPEAL:

Frank read the report on Johns River Apartments property, PARCEL ID # SMSDC013G5.C 22 WEST ST

Inspection Committee members: Frank Davis (Chair), Shirley Fournier and Brian Smith.

The committee viewed the property on September 16th 2020 by electronic/digital photos. The interior appears to be in satisfactory condition and perfectly suitable for residents with limited means and the elderly. The committee recommends that the value of the property be set as \$217,000 as determined by the most current reappraisal and the Listers. Committee sees this property as being a State Subsidized Housing project valuing needs to be done by the income approach with the State guidelines so it's not up to them to determine the value.

Elizabeth moved to stay with the current value the firm set at \$217,700, Brian seconded the motion, all in favor, motion carried.

Brian moved to close the appeal Elizabeth seconded, all in favor, motion carried.

RICHARD & CONSTANCE ISABELLE APPEAL:

Karen Jenne read the report on Richard & Constance Isabelle's property, PARCEL ID # FWDLN007D6.T

365 FOXWOOD LANE

Inspection Committee members: Karen Chitambar (Chair), Karen Jenne & Shirley Fournier.

The committee finds the building to be fairly assessed given the excellent design features and overall condition. On the land they feel an additional depreciation is recommended reducing the value per acre cost from \$1,691 to \$1,291 on the excess acreage of 26.9 acres for a total reduction of \$10,760 changing the assessed value to \$329,940.00.

Al moved to reduce the land value by \$10,760 as suggested by the committee, Frank seconded, all in favor, motion carried.

Brian moved to close the appeal Sharron seconded, all in favor, motion carried.

THOMAS & CLAIRE ROBERTS APPEAL:

Frank read the report on Thomas & Claire Roberts property, PARCEL ID # TRD03094A4.T 3094 BEEBE ROAD

Inspection Committee members: Frank Davis (Chair), Al Loukes and Sharron Greenwood.

The committee found the buildings in fair condition needing no serious repairs or maintenance for the age and construction. They did find that there is a ROW issue through the property and the property is in proximity to a severely restricted international border crossing, so recommended the total assessed value be reduced by \$6,000.

Doug moved to reduce the total assessed value by \$6,000 as suggested by the committee, Elizabeth seconded, all in favor, motion carried.

Brian moved to close the appeal, Frank seconded, all in favor, motion carried.

OTHER BUSINESS:

Faye (Clerk) stated that Bryan Davis sold some acreage and a house and wants to appeal his new assessment. He is in the time limit for grieving the assessment since the Current Use figures were just given from the State.

October 19th at 5:00 p.m. will be the Appeal for Bryan Davis.

Frank moved to adjourn the meeting all in favor motion carried.

Faye Morin

BCA Clerk

Unofficial

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING MINUTES
October 19, 2020**

MEMBERS PRESENT: Brian Smith, Elizabeth Bumps, Sharron Greenwood, Frank Davis, Al Loukes, Grant Spates, Shirley Fournier & Karen Jenne-Chair, Town Clerk-Faye Morin.

LISTERS PRESENT: Susan Best, Stephen Cross, Nancy Moore

DISCUSSION OF OTHER BUSINESS:

Karen asked if there was any other business. Susan mentioned the ROW issue with Tom & Claire Roberts property from the previous appeal. After discussion and reviewing the minutes from that meeting the Board decided there was no issue.

MEETING CALLED TO ORDER & OATHS:

Karen-Chair gave the oath to all present in previous hearings.

BRYAN DAVIS PARCEL ID # TRD01012A8-T 880 HOLLAND ROAD 5:20 P.M.

Karen-Chair explained the rules of procedure to Bryan Davis and gave him the oath over the phone. She also reminded them that each meeting will be only 15 minutes, 8 for the appellant and 7 for the Listers. Karen-Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

Appellant – Bryan Davis

Bryan apologized for leaving town before the appeal which is the reason he is doing the appeal remotely by phone due to COVID restrictions.

Bryan is only appealing the land value of 3 acres removed from Current Use. He feels the value is set too high, the property is wet, it holds the springs for the 3 houses and the barn.

Current Use penalties for early withdrawal of land/acreage changed 3 years ago, now 10% of the value assessed by the Town on stand-alone land is the amount due to the state for the penalty.

Bryan grieved the value and the Listers changed the value from \$42,000.00 to \$30,000.00. Nancy Moore asked Bryan what he felt was a good value for the land and he said \$20,000.00 she asked him what value would you put on a property that feeds and waters your farm, he said he can't answer that, it's at Mother Nature's mercy if it doesn't rain then the land is dry, if it rains constant than it's wet and swampy. The land is the main spring source for all properties on the farm. Bryan kept the ROW for the spring when selling the house and land to Nick Flynn.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property. Sue stated that the Listers changed the value at the grievance appeal reduced it by \$12,000.00. The Listers decided to give a 30% topography on the 1st acre reducing the value of that 1st acre to \$28,000 on the 2 & 3 acres they assessed it at \$1,000.00 each totaling the 3 acres to \$30,000.00 for the land being wet. The Listers job is to assess property as a stand-alone parcel that's comparable to other properties similar in size in town. Listers feel the property is fairly assessed.

Bryan said he would be happy with the 3 acres being assessed at \$20,000.00. Bryan said when you come to inspect the land better bring your boots.

Karen Chair – The board will have 30 days to inspect the property and you will receive the results by mail.

Inspection Committee: Frank Davis (Chair), Grant Spates and Al Loukes

Meeting Recessed until inspection is complete.

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
CURRENT USE TAX APPEAL INSPECTION MINUTES
November 2, 2020**

MEMBERS PRESENT: Brian Smith, Elizabeth Bumps, Sharron Greenwood, Frank Davis, Al Loukes, Grant Spates, Stephen Gendreau, Karen Chitambar & Karen Jenne-Chair, Town Clerk-Faye Morin.

MEETING CALLED TO ORDER & APPROVAL OF MINUTES:

Karen-Chair called the meeting to order at 5:00 p.m.

Brian Smith moved to approve the minutes of the October 7th and October 19th meetings, Seconded by Al Loukes, all in favor, motion carried.

BRYAN DAVIS PARCEL ID # TRD01012A8-T 880 HOLLAND ROAD 5:00 P.M.

Frank Davis read the committee report for the inspection on Bryan Davis's property. The committee was able to view the entire property. The committee agreed with the Listers value on the 2 excess acres being valued at \$1,000 per acre, but they would recommend the 1st acre of the 3 be adjusted and lowered to \$8,000 for a total of \$10,000 for the 3 acres due to the property being wet, unable to develop or plant anything.

Frank made a motion to reduce the value to \$10,000 for the 3 acres. Grant Spates seconded, all were in favor, motion carried.

Karen thanked the board for participation in all the BCA Appeals and for doing the inspections.

Brian moved to close the meeting at 5:15, Seconded by Al.

Meeting Adjourned.