

**TOWN OF DERBY,
TAX APPEAL HEARING VERMONT
BOARD OF CIVIL AUTHORITY
MINUTES
July 17, 2019**

MEMBERS PRESENT: Elizabeth Bumps, Brian Smith, Grant Spates, Sharron Greenwood, Douglas Spates, Shirley Fournier, Al Loukes, Frank Davis, Karen Chitambar, Stephen Gendreau, Loren Shaw, Karen Jenne-Chair, Town Clerk-Faye Morin & Robin Smith from the Caledonia Record.

LISTERS PRESENT: Tom Roberts, Stephen Cross & Susan Best

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

APPROVAL OF MINUTES:

Karen asked to make a correction to approve the minutes of the 8/22/17 meeting and not the minutes of 7/16/17. Grant Spates moved to approve the 8/22/17 meeting minutes and Elizabeth Bumps Seconded. All were in favor. Frank Davis, Karen Chitambar and Doug Spates sustained since they were not at the meeting.

APPOINTING OF CHAIR & VICE CHAIR:

Karen explained that this was an organizational meeting as well as a Board of Civil Authority Meeting and we needed to appoint a new Chair and Vice Chair for the board. Elizabeth Bumps nominated Karen Jenne for Chair and Brian Smith seconded. All were in favor. Doug Spates moved to nominated Grant Spates for Vice Chair and Karen Jenne seconded so moved by Faye Morin.

APPROVE AND SIGN RULES OF PROCEDURE:

Faye asked to change the length of the speaking time from 30 minutes to 15 minutes. Doug Spates stated that was the normal allowed time, Karen stated that it was not really a lot of time for the Listers to describe the parcels it would give them only 7 ½ minutes each. Frank Davis stated that the time was only on the agenda and that it could be changed at anytime. Grant moved to change it to 15 minutes and Brian seconded. All were in favor so moved.

DISCUSSION OF OTHER BUSINESS:

Karen mentioned that the BCA training last held was very good and at the meeting Garrett mentioned that the board may go into deliberate sessions if needed to determine outcomes. The board decided that a case by case basis will be used for determining if they will use the deliberate sessions or not.
No other discussions.

MEETING CALLED TO ORDER & OATHS:

Karen called the meeting to order at 5:43 p.m. The Oaths were then given to all the BCA members and the Listers as well and signed.

TAX APPEALS:

Karen stated that it is now 6:00 p.m. and it is time to start the Tax Appeal hearings.

CASE # 1 JOHN PAYNE & BOB SHEIL PARCEL ID # COSLN005D2-T4

Karen explained the rules of procedure to Bob Sheil who's presenting his case and gave him the oath. She also stated that the meeting will be recorded and went around and introduced everyone at the meeting.

Bob Sheil

Property is located at 93 Lake Circle which is off Cousins Lane, Bob gave a quick description of the property and where it was located. He then passed out copies of his exhibits to the board and the clerk and thanked everyone for all the help

and in explaining everything. They purchased the property about a year ago and paid \$108,000. The Listers current value of the property is set at \$150,000. Bob looked at the Appraisal value estimated and the price it will bring when selling, and is using Exhibits 1, 2 & 3 to help with his case. Exhibit #1 - Vermont Statutes – estimated fair market value, Exhibits 2 & 3 presented in the packets are case in court from the City of Rutland and the Town of Norwich on Fair Market Value and the burden is on him to prove it sold and what the fair market value is. The Listers assessment needs to be equally with other surrounding properties. \$75,000 for a 100' wide access to the lake not used year round, no access for boats and not exclusive approximately 25 people, others have year round access, boat access and no people so these assessments are not equal. My access is much more restricted than others and we pay the same with a \$75,000 access rate, which I explained in the exhibits provided and that doesn't make sense. Bob then explained that the Lake Memphremagog Cottage Assoc. was not assessed evenly, each of the owners own 1/8 interest in the land for a total of 1.41 acres. He then read the letter provided in his packet. Also it doesn't seem fair to charge \$75,000 to every owner it should be \$75,000 total prorated among the 8 owners at \$9,375.00 each. He then thanked everyone for listening.

Listers – Sue Best

Sue handed out information packets. She stated that the Lake Association parcel has to be reactivated the parcel was closed in 2007 after the reappraisal. Listers could not find where the land had been charged taxes for so the figure was added to cover the 1.41 acres of land. Lake access is access to the Lake and Lake Frontage is when you have frontage on the lake.

Exhibit's #1 Payne/Sheil Listers card and gave a description of the Listers card.

2 Schumacher Listers Card.

3 Warranty Deed shows the 1/8 interest in and to the land consisting of 1.41 acres.

#4 Closed Parcel Lake Memphremagog Cottage Assoc Listers card.

5 Change of appraisal

#6 Result of Grievance and # 8 Fair Market Value

Tom Roberts then gave a description of owners with frontage and owners with leased access to the lake, how the appraisal firm broke down the figures to produce the figures for the assessments.

Sue said after much discussion during the grievances of the Lake Cottage Assoc residents, the parcel was being reopened. The issue is still being worked on. Karen then reviewed the procedures the Listers went through to reopen the parcel. The State has a lease every 5 years that is renewed also a yearly fee for the leased land according to size according to Al Loukes he stated that the leases are recorded with the Town. Listers do not have all the information from all the States leases and who has them and how often they change or are updated. Tom said that the Lake leases are different than the 100' lake frontage accesses owned interest. Sue stated that the \$75,000 lease accesses were reduced to \$60,000. Doug Spates then said that he wants clarification, the land is now valued at \$480,000 which would be \$60,000 per 8 land owners according to the Listers. Sue said yes. Frank Davis asked if along with the deed comes with access to 100' Lake frontage access. Brian asked how expensive the lease is Bob didn't have the answer to that. Karen asked to wrap this up and said that there will be 3 BCA inspectors that will go and view the property and the lake access and the procedure from there, and asked him to leave his contact information with the clerk.

Karen apologized for the delay! Appeal started at 6:40 p.m.

Case # 2 Wal-mart Presented by Andrew Hood Karen gave Andrew the oath and explained the procedure.

CASE # 2

WAL-MART

PARCEL ID # NDRT5017G3-T

Andrew Hood is representing Wal-Mart and is an attorney but is here as a non-licensed attorney (he is not licensed in the state of Vermont) he is here as a representative of Wal-Mart. Property Located at 115 Seymour Drive.

Andrew gave a description of the property and its value. He handed out a packet with information and went through the packet, it has 13 comparable sales some in the area and some are just comparable buildings. Karen Chitambar asked if he minded not going through all the comparables they were given the packet and are prepared to ask questions. Doug Spates stated that the comparables presented were all dated in 2013, 2014 and 2015 and one in 2016 which are not really close to the age of our Towns store. Andrew said that there are not a lot of sales with new buildings. There really are not enough sales to compare. Frank Davis said the 13 exhibits don't compare in size, some are 48,000 sq ft to 10,000 sq foot smaller than our store, these exhibits are comps that don't compare with our store and that he needs to present

comps comparable to our store. Frank said that it looked like he just chose examples on ones that are not in business, older and smaller than Derby's store. It also looks like you gave us comps that are for sale or closed. Andrew said that as the size increases the value goes down, that there were no comparable properties. Frank stated again that he has chosen something that doesn't really seem comparable.

Andrew stated that there really isn't anything that close to compare with this one 150,000 sq foot built within 3 years. Karen asked for documentation from Wal-Mart stating that he was representing them for the grievance; Sue said that they have seen documentation.

Listers:

Sue stated that on Wal-Mart's Listers card the sketch is not accurate but if anything it is less the square footage on the sketch. Sue gave a description of the property and how it was valued.

Exhibit # 1 Derby - Listers Card, #2 Shattuck Hill Investments - Listers Card, # 3 Schematic - building contractor reviewed the plans with the Listers and measurements, # 4 Permit and Engineers narrative - which includes the construction value and approximate sq ft, # 5 Kansas Court decision – comparables, #6 Haverhill NH property card from Wal-Mart & #7 & 7B Court decision - comparables, cost approach and appeals.

Mr. Hood feels that a reduction \$1.5 million or of \$70 per square foot instead of \$80 per square foot.

Grant asked if last year was the first year grieved from Wal-Mart Sue answered yes.

Sue said we enter the numbers in and the software puts out a figure.

Karen asked if there were any other questions and said that there will be 3 BCA inspectors that will go and view the property and the lake access and the procedure from there, and asked him to leave his contact information with the clerk. Karen asked what percentage of the Grand List is Wal-Mart. Sue said I can't answer that.

PAYNE/SHEIL CASE: INSPECTION COMMITTEE will be Chair Brian, Sharon, Elizabeth & Doug on July 29th at 3:00 p.m.

WAL-MART CASE: INSPECTION COMMITTEE will be Chair Frank, Karen J, Grant & Karen C on July 23rd at 8:00 a.m.

Meeting recessed till August 19th at 5:30 p.m.

Karen moved to recess at 7:23 p.m.

**TOWN OF DERBY, VERMONT
BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING
MINUTES
AUGUST 19, 2019**

MEMBERS PRESENT: Elizabeth Bumps, Brian Smith, Grant Spates, Sharron Greenwood, Douglas Spates, Shirley Fournier, Frank Davis, Karen Chitambar, Stephen Gendreau, Karen Jenne-Chair, Town Clerk-Faye Morin, Robin Smith, Caledonia Record, Listers: Sue Best, Stephen Cross & Tom Roberts; Andrew Hood, Appellant

Karen Jenne, Chair Meeting Re-Opened 5:30 p.m.

JOHN PAYNE & ROBERT SHEIL PROPERTY 95 LAKE CIRCLE UNIT # 4 COSLN005D2-T4

Committee: Chair Brian Smith, Sharon Greenwood, Elizabeth Bumps & Doug Spates

Brian Smith read the Inspection Committee Report.

The committee decided to reduce the land value by \$13,000.00. The total assessed value would change from \$127,500 to a total of \$114,500.00. Doug Spates mentioned the new sale of the Tyburski's property bought for \$120,000.00 which is a more desirable property on the lake with better access. Sue stated that if one of the property owners value changes all eight properties should be reduced by the same and that it needs to be changed for this year's tax bills, so would need to be approved through errors and omissions since bills have already been sent.

Brian Smith moved to reduce the land by \$13,000.00 and Doug Spates seconded. All were in favor.

WALMART 115 SEYMOUR DR. NDRT5017G3-T

Committee: Chair Frank Davis, Karen Chitambar, Grant Spates and Karen Jenne

Frank Davis read the Inspection Committee Report.

The Committee found the building to be in excellent condition, good as new. After reviewing the building, the committee questioned the Listers on why the grade of the building was set at a C+ and not higher since it was brand new. Listers mentioned that they have never assessed a building of its size; it wasn't a fancy building and as a group decided to start at a C+ and then leave it up to the reappraisal firm in a few years to adjust the building if needed. The Committee chose to leave the assessed value as it is.

Andrew Hood stated after hearing the committee he felt that he was in favor with the Listers and that the assessed value should stay the same and not go up in value. He could not find any new information or comps to provide the committee.

Frank Davis made a motion to leave the listed value the same and Grant Spates seconded. All were in favor. Meeting Closed at 6:50

Karen Jenne asked the board to set rates per hour and mileage for this year's inspections. Rates and mileage approved to stay the same.

Meeting adjourned at 6:54 p.m.

Faye Morin, BCA Clerk Unofficial until approved by board

**TOWN OF DERBY, VERMONT
BOARD OF CIVIL AUTHORITY
TAX ABATEMENT HEARING
MINUTES
October 7, 2019**

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

OTHERS PRESENT: Susan Best, Steve Cross, Tom Roberts; Listers and Charles Alexander

CALLED TO ORDER: Karen Jenne called the meeting to order at 5:00 PM.

TAX ABATEMENT:

Karen swore in the Board of Civil Authority members and Listers. Add to Agenda to approve the minutes of the July 16th 2018 meeting. Frank Davis moved to approve the minutes of July 16th 2018 Seconded by Grant Spates motion passed. Karen had everyone introduce themselves. Karen then turned the meeting over to Charles Alexander

CHARLES ALEXANDER: 166 ORRWOOD DRIVE LYBCH003E2-T

Charles is in the process of splitting his property and selling one of his lots in doing so he had a survey done. He claims that there was no mention of the State taking over the use of .8 acres of his property for a ROW or bike path in his deed and thinks there is an error by the Listers. He feels that he shouldn't be assessed for that .8 ac and only the 2.8 ac he actually owns and there was not mention of a ROW on the deed. According to his deed it says he owns 3.6 acres. Faye had spoken to Deanna Robitaille the District Advisor for the town who works for the Property Value and Review department for the State of Vermont. Deanna had also spoken to Charles Alexander and explained the Town needs a recorded Survey Map in order to change the acres on a property. Charles owns the land and the State of Vermont has an easement/ROW on his property and neighboring properties for the Rail Road/Bike path. He also needs to bring this up at Grievance time and not a tax abatement meeting. The Town is in the process of a Town Wide Reappraisal which is due in 2020. Charles is able to bring this up with the Town at grievance time in the Spring once the Survey map is recorded.

Grant moves that the Board did not find an error from the Listers Frank Davis Seconded. Motion denied.

CHAD WORCESTER 190 MAIN STREET DERBY CENTER SMSDC047G5-C

Chad lives in Alaska so wasn't at the meeting. Chad Worcester asked for tax abatement on his house due to a fire that had taken place on September 13, 2019.

Elizabeth Bumps came up with the figure of \$1,480.56 to abate, which will cover the 2019 Tax year. Brian Smith made a motion to approve the abatement amount of \$1,480.56 Al Loukes Seconded the motion. All were in favor.

No further discussion!

Karen asked if there was any other business – no other business.

Al Loukes made a motion to adjourn the meeting at 5:40 p.m. Seconded by Frank Davis Meeting Adjourned.

Faye Morin

BCA Clerk

Unofficial until approved by board