TOWN OF DERBY, VERMONT
BOARD OF CIVIL AUTHORITY
TAX ABATEMENT HEARING
MINUTES
March 21, 2022

MEMBERS PRESENT: Elizabeth Bumps, Frank Davis, Karen Jenne-Chair, Clerk-Faye Morin, Loren Shaw, Brian Smith, Doug Spates, Grant Spates & Lona Stuart

OTHERS PRESENT: Listers: Mark Linton & Mike Marsh & Delinquent Tax Collector: Maryann Tetreault

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

TAX ABATEMENT:
Karen said that we need to add to the Agenda - Reorganize the Board of BCA. Doug made a motion to appoint Karen Jenne to remain Chair for the BCA, Brian Smith seconded. Doug made a motion to appoint Grant Spates to remain Vice Chair for the BCA, Elizabeth Bumps seconded.
Karen swore in Maryann and the Board of Civil Authority members and Listers.

MARYANN TETREAULT: Presented a letter for the Board and read it to them.

STANLEY WARNER MHO 0000TTPK084B01 2477 RT 5 LOT B01
Maryann wants the BCA to abate the taxes on the mobile home owned by Stanley Warner whom is now deceased; the property is a 1994 mobile home which was deemed uninhabitable in 2019. Taxes were abated in 2019 but no paperwork was received by the Town stating that the mobile home was now Housing Foundations Inc. With no paperwork received from the town the mobile home remained on the Grand List and now the taxes for 2020 and 2021 are delinquent, the mobile home was moved out of Town without the Taxes ever being paid. The Housing Foundation and their Attorney says they are not responsible for any property taxes.

Brian Smith – If the BCA disputes this, it will cost the Town a lot of money for Attorney fees.

Karen reviewed the reasons for abatements and discussed with the BCA which to check off.

Maryann is asking the Town to abate the taxes for the years 2020 for $601.03 and the taxes for 2021 in the amount of $524.73, for a total amount of $1,125.76 and to be removed from the Grand List so it is no longer charged.

Doug motioned to abate the taxes of $1,125.76 and to send the Housing Foundation a letter explaining the laws about mobile homes and the taxes need to be paid in full before moving out of Town. Brian seconded the motion. All in favor, motion carries.

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

Doug Spates made a motion to adjourn the meeting at 5:43 p.m. All in favor; Meeting Adjourned.

Faye Morin
BCA Clerk
Unofficial until approved by board
MEMBERS PRESENT: Elizabeth Bumps, Brian Smith, Sharron Greenwood, Al Loukes, Stephen Gendreau, Aimee Alexander, Allyson Howell, Lona Stuart, Karen Jenne-Chair & Town Clerk-Faye Morin.

LISTERS PRESENT: Nancy Moore, Mike Marsh & Mark Linton

OTHERS PRESENT: Kathleen Ahearn, David Barlow & Al Insley

MEETING CALLED TO ORDER: Karen- Chair called the meeting to order at 4:17 p.m.

APPROVAL OF MINUTES:
Karen Jenne asked the board to approve the minutes of the 11/02/2020 meeting. Steve Gendreau moved to approve meeting minutes of 11/02/2020 as printed, Elizabeth Bumps Seconded. All were in favor.

RULES OF PROCEDURES:
Steve made a motion to waive the reading of the Rules of Procedures, Elizabeth Bumps seconded. All were in favor.

DISCUSSION OF OTHER BUSINESS:
Next on the agenda is the approval from the Board of Civil Authority on the list of all Election Workers. Karen read the list out loud and passed it around. Al Loukes moved to approve the list with Aimee Alexander seconding. Karen also added that if anyone knows of anyone who is willing to work to let Faye know and they can be added to the list also teens are able to work elections as it was mentioned in our last seminar, list attached. All were in favor motion carries. No other business.

OATHS:
Karen read the Oaths to all the BCA members and the Listers and all signed the oaths.

TAX APPEALS:
Karen- Chair explained the Rules of Procedure. Appellants will go first to present their case then the Listers will proceed 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. Everyone introduced themselves and Karen asked if anyone wanted to recuse themselves from the case relatives, neighbors etc. Sharon Greenwood recused herself from the first appeal.

CASE # 1 PARCEL ID # TRD04084C3.TR10 KATHLEEN AHEARN & DAVID BARLOW 786 DAIRNINAKA DR
Karen explained the rules of procedure to Kathleen Ahearn & David Barlow who were presenting their case and gave them their oaths.
She also stated that each meeting will be recorded.

Appellants – Kathleen Ahearn & David Barlow
Property is located at 786 Dairninaka Dr they brought 2 exhibit packets for the board.

David stated that PVR and the State Department of Taxes has a Listers Handbook which gives a guidance on how to appraise unfinished houses. They feel that it’s not fair to assess them using 2022 values when the town is assessed using 2020 values. Listers need to be trained and calibrated to use the software.
Exhibit #1  Kathleen Ahearn & David Barlow are appealing 3 main factors of the building - the Grade, the Percentage of Completion, and the Sub Area Categorization. The land they feel is assessed correctly.

Grade – Listers set my house at a grade of A- which is at 1.75 times the square foot price most are assessed at a C which is 1.0 times the square foot price, 96% properties in Derby are assessed at a grade factor of C. They feel his house should be at a grade of B- which is a grade factor of 1.22 times the square foot price based on his construction and materials. He presented comparables, properties according to grades. His property does not have a chimney, fireplace etc. Kathleen has pictures on April 2, 2022

Percent Complete- My house was only 60% complete on April 1, 2022 and the listers had it at 100% then reduced it to 70% at grievance. My contractor wrote a letter stating that it was only 60% complete.

Sub Area Categorization- Listers have my area above the garage as finished living space. David believes it should be storage space since it’s not heated or cooled and has no finished floors or trim and connected to the house by an exterior door and should be priced like the garage. They feel the house should be assessed at $301,300.00

Closing - David is asking the BCA to change his grade to a B- on his property, based on the construction and materials. He wants the % complete at 60% as his contractor states.

Listers – Nancy Moore
Mark Linton handed out information packets. Nancy stated the parcel ID # and the location of the property then gave a description of the property and reviewed the Listers card with the Board.

Exhibit #1 – Property Description, Property on April 1st valued at 70% complete, very good quality, during grievance property was reduced from $533,000.00 to $465,200.00 and explained what changed. Comparable properties were provided as evidence, equity analysis and comparable assessment cards.

Market Analysis: Today we are here to value Property TRD04084C3-TR10 in 2022 fair market value that is 70% finished.

Property card – Permit for building construction 2020. Concurs with David on some facts. Percent Complete Chart presented with how the listers came up with the percent complete of the house 68% completed on April 1, 2022.

Since the Listers are new they asked the district adviser on the changes; the house has a double wall structure for added insulation and will be very energy efficient which raises the value as opposed to a typical 2 x 6 construction the software only has the standard programed, and the special details on the outside corners, the teak decking on the porch, and the copula, so the grade was bumped up.

The Listers stated that they are assessing the home at 2022 prices not 2020, because of reappraisal we are to take it at 2022 prices, the Patriot Properties software is based on 2020 values, we are to use sales as of today for newer properties in 2022. This value is to be valued at 2022 prices not 2020.

Listers are staying with the value they came up with of $465,200.00 using the 2022 values.

David again states the PRV & Vermont Department of Taxes procedure for assessing houses in 2022.

Brian asked if the basement was set up for a kitchen, Nancy stated that is what they were told by the contractors.

Karen asked the definition for Marshall & Swifts for A, B + C grades of houses. She also wanted to know why it was labeled as a 3-story house and not a 2-story house with a finished basement. Listers chose the lower level instead for much more than finished basement.
Karen asked the listers for a written document from the State’s district advisor with the clarifications for the 2022 values. Definition of grades, stories – 2, 3 and the % of completion. Kathleen wants the BCA to look over their three points as explained.

Karen stated that the BCA will do an inspection of three or more people and explained the procedure. BCA members are welcomed for the inspection, but David didn’t want the Listers at the inspection.

Hearing Closed
Inspection Committee
Chair Allyson Howell, Lona Stuart, Brian Smith & Karen Jenne

NEXT HEARING 5:00 P.M.

PARCEL ID # COSLN010D2-T   DOUGLAS & HELEN INSLEY/ AL INSLEY   46 LAKE CIRCLE
Karen- Chair explained the Rules of Procedure to Al Insley who will be presenting their case and gave him the oath. She also stated that each meeting will be recorded. Appellant goes first then the Listers will follow with theirs. The board introduced themselves.

Appellant – Al Insley stated that the main reason for the appeal is that he has been charged for Lakefront access or leased Lakefront access since 1999 and doesn’t have it on his 46 Lake Circle property. Al said that he had to purchase another lot to get the lake access. The 60 Lake Circle lot has the access. Al is asking for the BCA to correct the 46 Lake Circle lot and adjust the $75,000.00 Lakefront.

Listers – Mike said that the listers are not disputing the fact that he doesn’t have the Lakefront access but that Mr. Insley is entitled to get it since they belong to the organization and have the deeded right to access but whose parcel does not directly abut the State’s property would be permitted to lease a crossing according to the State of Vermont Agency of Transportation Rail and Aviation Bureau. Mike also presented deeds, comparable properties lister cards, maps, and a result of grievance letter.

Al Loukes – Believes that the Insley’s have access to the railroad tracks / bike path and not the access to the ROW of the Lake access.

Al Insley wants the BCA to correct the land assessment at the 46 Lake Circle property without the Lakefront assessment of $75,000.00 as his family has been paying for it since 1999 and doesn’t have it.

Karen stated that the BCA will do an inspection of three or more people and explained the procedure.

Hearing Closed
Inspection Committee
Chair Al Loukes, Lona Stuart & Aimee Alexander

Karen moved to recess the meeting at 5:50 p.m. Steve seconded, motion carries.
Faye Morin,
BCA Clerk    Unofficial until approved by board
TOWN OF DERBY  
BOARD OF CIVIL AUTHORITY  
TAX APPEAL HEARING MINUTES  
August 15, 2022

MEMBERS PRESENT: Elizabeth Bumps, Brian Smith, Sharron Greenwood, Al Loukes, Stephen Gendreau, Aimee Alexander, Allyson Howell, Lona Stuart, Karen Jenne-Chair & Town Clerk-Faye Morin.

LISTERS PRESENT: Nancy Moore, Mike Marsh & Mark Linton

OTHERS PRESENT: Kathleen Ahearn, David Barlow & Al Insleay

MEETING CALLED TO ORDER: Karen- Chair called the meeting to order at 4:17 p.m.

APPROVAL OF MINUTES: Karen Jenne asked the board to approve the minutes of the 11/02/2020 meeting. Steve Gendreau moved to approve minutes as printed, Elizabeth Bumps Seconded. All were in favor.

RULES OF PROCEDURE: Steve Gendreau made a motion to waive the reading of the Rules of Procedures, Elizabeth Bumps seconded. All were in favor.

DISCUSSION OF OTHER BUSINESS:  
Next on the agenda is the approval from the Board of Civil Authority on the list of all Election Workers. Karen read the list to the Board and passed it around. Al Loukes moved to approve the list with Aimee Alexander seconding. Karen also added that if anyone knows of anyone who is willing to work to let Faye know and they can be added to the list also teens are able to work elections as it was mentioned in our last seminar, list attached. All were in favor motion carries. No other business.

OATHS:  
Karen read the Oaths to all the BCA members and the Listers and all signed the oaths.

TAX APPEALS:  
Karen- Chair explained the Rules of Procedure. Appellants will go first to present their case then the Listers will proceed with any questions or comments for the appellants, all the evidence will be provided for the Board, the BCA will ask any questions then 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 and after that the committee will provide their results of the inspection visit to the full Board at the Reconvened meeting. Everyone introduced themselves and Karen asked if anyone wanted to recuse themselves from the case relatives, neighbors etc. Sharon Greenwood recused herself from the first appeal.

CASE # 1  PARCEL ID #  TRD04084C3.TR10  KATHLEEN A HEARN & DAVID BARLOW  786 DAIRNINAKA DR  
Karen explained the rules of procedure to Kathleen Ahearn & David Barlow who were presenting their case and gave them their oaths. She also stated that each meeting will be recorded.
Ms. Ahearn & Mr. Barlow brought 2 exhibit packets for the board.
Mr. Barlow stated that PVR and the State Department of Taxes has a Listers Handbook which gives a guidance on how to appraise unfinished houses. They feel that it’s not fair to assess them using 2022 values when the town is assessed using 2020 values. Listers need to be trained and calibrated to use the software.

Exhibit # 1  
Kathleen Ahearn & David Barlow are appealing 3 main factors of the building - the Grade, the Percentage of Completion, and the Sub Area Categorization. They are not contesting the land value.
Grade – The Listers set my house at a grade of A- which is at 1.75 times the square foot price most are assessed at a C which is 1.0 times the square foot price, 96% properties in Derby are assessed at a grade factor of C. They feel my house should be at a grade of B- which is a grade factor of 1.22 times the square foot price based on the construction and materials. Mr. Barlow presented comparable properties according to grade. His property does not have a chimney, fireplace etc.

Kathleen has pictures on April 2, 2022

Percent Complete – My house was only 60% complete on April 1, 2022, and the listers had it at 100% then reduced it to 70% at grievance. My contractor wrote a letter stating that it was only 60% complete.

Sub Area Categorization – The Listers have my area above the garage as finished living space. I believe it should be storage space since it’s not heated or cooled and has no finished floors or trim and connected to the house by an exterior door and should be priced like the garage. They feel the house should be assessed at $301,300.00. David stated that in searching for comparable properties, he discovered a permitted, newly constructed house at 295 Whispering Pines Road that is not on the Grand List. He asked that the Listers investigate this issue.

Closing – Mr. Barlow is asking the BCA to change his grade to a B- on his property, based on the construction and materials. He wants the % complete at 60% as his contractor states.

Listers – Nancy Moore
Mark Linton handed out information packets. Nancy stated the parcel ID # and the location of the property then gave a description of the property and reviewed the Listers card with the Board.

Exhibit #1 – Property Description on April 1st valued at 70% complete, very good quality, during grievance property was reduced from $533,000.00 to $465,200.00 and explained what changed. Comparable properties were provided as evidence, equity analysis and comparable assessment cards.

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Property card – Permit for building construction 2020, concurs with David on some facts. Percent Complete Chart presented with how the Listers came up with the percent complete of the house 68% completed on April 1, 2022.

Since the Listers are new they asked the district adviser on the changes; the house has a double wall structure for added insulation and will be very energy efficient which raises the value as opposed to a typical 2 x 6 construction. The software only has the standard programed, and the special details on the outside corners, the teak decking on the porch, and the cupola, so the grade was bumped up.

The Listers stated that they are assessing the home at 2022 prices not 2020, because of reappraisal we are to take it at 2022 prices. The Patriot Properties software is based on 2020 values. We are to use sales as of today for newer properties in 2022. This value is to be valued at 2022 prices not 2020.

Listers are staying with the value they came up with of $465,200.00 using the 2022 values.

Mr. Barlow again refers to the PRV & Vermont Department of Taxes procedure for assessing houses in 2022.

Brian Smith asked if the basement was set up for a kitchen, Nancy Moore stated that was what they were told by the contractors. Ms. Ahearn stated that the basement was not set up for a kitchen and that the plumbing rough-in is for a utility sink.

Karen Jenne asked the definition for Marshall & Swifts for A, B + C grades of houses. She also wanted to know why it was labeled as a 3-story house and not a 2-story house with a finished basement. Listers chose the lower level instead for much more than finished basement.
Karen Jenne asked the Listers for a written document from the State’s district advisor with the clarifications for the 2022 values. Definition of grades, stories – 2, 3 and the % of completion. Ms. Ahearn wants the BCA to look over their three points as explained.

Karen Jenne also asked the Listers to provide the information to the Barlows.

Karen stated that the BCA will do an inspection of three or more people and explained the procedure. BCA members are welcomed for the inspection, but Mr. Barlow didn’t want the Listers at the inspection.

Mr. Barlow stated that the inspection team should be aware that the house is still under construction and that there are no handrails on the staircases.

Hearing Closed
Inspection Committee
Chair Allyson Howell, Lona Stuart, Brian Smith & Karen Jenne

NEXT HEARING 5:00 P.M.

PARCEL ID # COSLN010D2-T  DOUGLAS & HELEN INSLEY/ AL INSLEY  46 LAKE CIRCLE
Karen Jenne - Chair explained the Rules of Procedure to Al Insley who will be presenting their case and gave him the oath.
She also stated that each meeting will be recorded. Appellant goes first then the Listers will follow with their case. The Board introduced themselves.

Appellant – Al Insley stated that the main reason for the appeal is that he has been charged for Lakefront access or leased Lakefront access since 1999 and doesn’t have it on his 46 Lake Circle property. Mr. Insley said that he had to purchase another lot to get the lake access. The 60 Lake Circle lot has the access. Mr. Insley is asking for the BCA to correct the 46 Lake Circle lot and adjust the $75,000.00 Lakefront.

Listers – Mike Marsh said that the Listers are not disputing the fact that Mr. Insley doesn’t have the Lakefront access but that he is entitled to get it since they belong to the organization and have the deeded right to access but whose parcel does not directly abut the State’s property would be permitted to lease a crossing according to the State of Vermont Agency of Transportation Rail and Aviation Bureau. Mike Marsh also presented deeds, comparable properties lister cards, maps, and a result of grievance letter.

Al Loukes – I believe that the Insley’s have access to the railroad tracks / bike path and not the access to the ROW of the Lake access.

Al Insley wants the BCA to correct the land assessment at the 46 Lake Circle property without the Lakefront assessment of $75,000.00 as his family has been paying for it since 1999 and doesn’t have it.

Karen Jenne stated that the BCA will do an inspection with three or more Board Members and explained the procedure.

Hearing Closed
Inspection Committee
Chair Al Loukes, Lona Stuart & Aimee Alexander

Karen Jenne moved to recess the meeting at 5:50 p.m. Steve Gendreau seconded, motion carries.

Faye Morin,
BCA Clerk  Unofficial until approved by board
TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL INSPECTION MEETING MINUTES
SEPTEMBER 7, 2022

MEMBERS PRESENT: Elizabeth Bumps, Brian Smith, Sharron Greenwood, Al Loukes, Stephen Gendreau, Aimee Alexander, Allyson Howell, Lona Stuart, Karen Jenne-Chair & Town Clerk-Faye Morin.

APPELLANTS PRESENT: Kathleen Ahearn, David Barlow

LISTERS: Nancy Moore & Mark Linton

MEETING CALLED TO ORDER: Karen- Chair called the meeting to order at 5:30 p.m.

Karen Jenne asked the Board to approve corrections to the August 15, 2022 minutes as per David Barlow’s email. Brian moved to approve the corrections Elizabeth Bumps seconded, all in favor motion carried.

Karen asked the Board to set and approve the pay rates and mileage - $13.50 and .585 per mile, Al Loukes moved to approve a rate of $13.50 per hour and .585 per mile as set by the State, Sharron Greenwood seconded, all in favor motion carries.

KATHLEEN AHEARN & DAVID BARLOW PROPERTY    786 DAIRNINNA DRIVE

Inspection Committee – Allyson Howell read the inspection report for the David Barlow & Kathleen Ahearn property which was done on August 31st at 4:30 p.m. Committee reviewed the photos of the property from April 2nd followed by a quick tour of the grounds and the interior of the house.

Corrections based on what the committee saw: They agree with the contractor of the property having 2 floors with a walk out basement, no kitchen facilities in the basement. The home was about 60% completed as of April 1st, and there is Central Air in the home and is partly installed. The garage has potential but is unheated with no flooring, roof was incomplete and there were not doors. Screened in porch has IPE – (more affordable) not teak. The committee recommends that the Listers look at the building plans they submitted to ensure accurate square footage.

The inspection team recommends that the value be set at $357,500.00. Karen Jenne – agrees with the Barlows about the property. Brian Smith feels $301,300 is a bit low but will go with what the committee decides.

Karen Jenne stated that whatever is decided today if the Barlows don’t agree with the value they can go to the next step and appeal further at their own cost.

Brian Smith asked the Listers if they were aware that the house had central air, Nancy Moore said no they were not aware. The Listers only valued the house on what was there on April 1st. Karen Jenne asked the Listers why they didn’t count the number of plumbing rough ins and wanted to know why the number of rough ins didn’t show on the Listers Card. Nancy Moore then went through the % complete chart with everyone and how they came up with 68% complete or 32% incomplete. We are not working with the CAMA program we are working with Patriots program.

Karen Jenne wants the house value to stand at $203,600 plus the value of the land. Lona Stewart was questioning the building levels and Nancy Moore explained the Listers Card and the levels, after much discussion. Karen Jenne asked if the Board wanted to go into deliberative session, Al Loukes moved to go into deliberative session at 6:05 p.m., Brian Smith seconded, all were in favor. Back from deliberative session at 6:47 p.m.

Karen Jenne thanked everyone for waiting, then entertained the motion for a value of the Ahearn/Barlow property of Dairninka Drive. Allyson Howell – we the committee have decided to take of $10,000 off changing the house value to $357,500 by changing the house to two story, removing the basement entryway.

Allyson Howell made a motion to take $10,000.00 off the value of the house, Aimee Alexander seconded, all in favor, motion carried.
DOUGLAS & HELEN INSLEY/AL INSLEY  46 LAKE CIRCLE

Inspection Committee – Al Loukes read the inspection report for the Insley property.
Karen Jenne asked for a copy of the deed that states the ROW to the beach. Al Loukes presented Karen Jenne the warranty deed. The committee feels the ROW is in his deed and the property value should remain the same.

Brian Smith made a motion to deny the appeal, Al Loukes seconded, all in favor motion carried. No further discussion.

Al Loukes moved to adjourn the meeting, Lona Stuart seconded, all in favor, motion carried.

Meeting adjourned at 6:55 p.m.

Faye Morin,
BCA Clerk  Unofficial until approved by board