

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING MINUTES
July 24, 2023**

MEMBERS PRESENT: Elizabeth Bumps, Brad Shattuck, Brian Smith, Doug Spates, Sharron Greenwood, Alson Loukes, Aimee Alexander, Karen Chitambar, Stephen Gendreau, Karen Jenne-Chair & Town Clerk-Faye Morin.

LISTERS PRESENT: Nancy Moore, Carmi M. Marsh & Mark Linton

OTHERS PRESENT: Allen Yale & Adrienne Helm

MEETING CALLED TO ORDER: Karen Jenne- Chair called the meeting to order at 5:00 p.m.

APPROVAL OF MINUTES:

Karen Jenne asked the board to approve the minutes of the 09/07/2022 meeting. Aimee Alexander moved to approve meeting minutes of 09/07/2022 as printed, Sharon Greenwood Seconded. All were in favor.

Karen Chitambar thanked Karen Jenne for all her hard work and moved to appoint Karen Jenne as chair for this year, seconded by Elizabeth Bumps, all in favor, motion carried. Brian Smith nominated Doug Spates as Vice Chair seconded by Aimee Alexander, Doug voted no, motion carried.

RULES OF PROCEDURES:

Karen Jenne– asked for motion to adopt the Rules of Procedures as written with no changes since adopted in 2019. Doug Spates made a motion to approve the Rules of Procedures as written, Aimee Alexander seconded. All were in favor.

DISCUSSION OF OTHER BUSINESS:

Faye Morin asked the Board to peruse the Voter check list and update the Voters and make changes if needed & then return them to her and handed out the check lists.

Payrate & Mileage – Payrate stays the same at \$13.50 per hour for inspections and Mileage increases to .655.

Loren Shaw resigned and moved out of Town. Resignation letter sent to the Governor. Someone will need to replace him.

OATHS:

Karen Jenne read the Oaths to all the BCA members and the Listers and all signed their oaths. Karen Jenne then gave the Oaths to the Appellants Allen Yale & Adrien Helms. All board members introduced themselves to the Appellants.

TAX APPEALS:

Karen Jenne- Chair explained the Rules of Procedure. The Listers will present their case and then the appellants with theirs. Any questions or comments for the Listers or Appellants will be answered, all the evidence will be provided for the Board, the Board will ask questions if they have some then the Board will schedule an inspection committee of 3 members that will go to the appellants property, inspect, review paperwork and make a decision and after that the Board will provide the results of their inspection then if you wish to proceed you may go to the next step which is to the State. Karen stated that the value can go up, down or stay the same.

CASE # 1 PARCEL ID # MSTDL019A6-L 138 MAIN ST DERBY LINE FIRST UNIVERSALIST PARISH OF DERBY LINE

Karen Jenne stated that each meeting will be recorded. Allen states that these are 2 separate properties.

Listers – Nancy Moore

Nancy stated the parcel ID number, the location of the property, then gave a description of the property and reviewed the Listers card with the Board. The property is located at 138 Main Street in Derby Line Parcel ID # MSTDL019A6-L. The Property is assessed at \$101,400 in the 2023 Grand List. This parcel is a sister property to the 112 Main Street Derby Line property. The Listers have NOT been notified that the parcel is no longer a Parsonage home but is used as a rental property. Our information will qualify for the property to be taxed.

1. Deed in Book 73 Pages 173-175 -states that the (UUA) is a trustee for “The Vermont and Quebec Universalist Convention.”
2. Land Record – 1906
3. Land Record – 2019
4. The Vermont Statutes – Subchapter 002: Restricted Exemptions. See Paragraph #2.
5. Vermont Statutes, Subchapter 001: Exemptions See Paragraph # 4.
6. PVR-217
7. Court Hearing
8. Map
9. Property MSTDL021A6-LTXM – 250 Main Street Derby Line – St. Edwards
Property SMSDC036G5-CTXM – 227 Main Street Derby – Derby Community Church
10. Letter from District Advisor – Deanna Robitaille
11. Grievance Results – Denied.

Karen Jenne asked if this parcel was divided out from the main parcel and taxed for the year 2023.

Nancy Moore states that it has been split since the parsonage house is now used as a rental property. Property was tax exempt until this year and now it is being taxed. The Listers were never told it was rented out until this year found out it was. The Church is tax exempt, and the house is not exempt.

Appellants – Allen Yale & Adrienne Helm

Allen states they are not appealing the assessment of the property, they are appealing the ownership of the property they are not the owners of the rental house it is owned separately – Unitarian Universalist Association in Boston. Brian asked how long they owned the property. Allen said since 1931 the description in the deed for the land measurements were never completed, the attorney left out the dimensions for a pin, so it looks like the land is split diagonally through the building. When this went to Court the Court decreed the land to part of church and part of cemetery. There are 2 different deeds. Bk 73- pages 173-175 and Bk 73- pages 148-151. Mike asked Allen if he was the trustee of the parish? Allen said he was the treasurer and that he collected the rent and paid the water & sewer bills. Allen said that the parish received a large donation from Renihan’s family trust and 1\2 of the money was put into restoring the house and church. Doug Spates said to Allen it looks like you set yourself in a situation by signing the writ of position, collecting the rent, agreeing to tenant, signing ownership on the PVR317 form.

Karen Jenne – the question is who gets the tax bill for the property, Karen thinks both should get one. Nancy Moore read the statutes for exempt properties and what qualifies to be exempt or does not qualify. Rental properties do not qualify.

Karen Jenne – said we need to wrap this up and that she needs 3 volunteers to inspect the property, do a report on the findings and return it to the Board.

Inspection Committee

Doug Spates, Karen Chitambar and Aimee Alexander volunteered to the inspection. The inspection date is Thursday the 27th of July at 8:30 and the meeting will be on August 21st at 5:00 p.m.

Karen recessed the meeting at 6:20 p.m.

Adjourned

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
INSPECTION COMMITTEE MINUTES
August 21, 2023**

MEMBERS PRESENT: Brad Shattuck, Grant Spates, Steve Gendreau, Elizabeth Bumps, Brian Smith, Karen Chitambar, Doug Spates, Alson Loukes, Frank Davis, Karen Jenne – Chair & Faye Morin – Town Clerk

LISTERS PRESENT: Carmi M. Marsh & Mark Linton

OTHERS PRESENT: Allen Yale

MEETING CALLED TO ORDER: Karen Jenne- Chair called the meeting to order at 5:00 p.m. Steve Gendreau moved to approve the minutes of the July 24, 2023, meeting, Frank Davis seconded.

Karen Chitambar read the inspection report. The building that is on the property is valued at \$101,400. The building contains 4 bedrooms 2 ½ baths and a shared kitchen and living space. The lot is non-conforming as the adjacent building extends into it. The deed lists the UUA as the trustee for the Vermont and Quebec Universalist Convention. The UUA acts as the trustee acting in matters of collecting rent and court hearings.

The board voted to go into deliberation session, when returning the Board's decision was to Tax the house at \$101,400.00. Grant Spates made a motion to keep the Grand List assessment as is – taxable at \$101,400.00 Elizabeth Bumps seconded. No further discussion, motion carries. The tax exempt paperwork was not filed in time for the 2023 tax year. The Board gave Allen options for exempt statuses and Frank mentioned Tax abatement if no money is received. The Board's decision is that the property will be taxed for the 2023 Tax Year. Karen told Allen that he would get a certified letter with the decision.

Karen asked if there was any other business. A voter check list was given to Frank Davis for his review.

Motion was made to adjourn.