

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING MINUTES
July 22, 2024**

MEMBERS PRESENT: Stephen Gendreau, Brad Shattuck, Elizabeth Bumps, Doug Spates, Lindsay Brainard, Grant Spates, Brian Smith, Sharron Greenwood, Alson Loukes, RoseAnna Cyr, Frank Davis, Karen Jenne-Chair & Town Clerk-Faye Morin.

LISTERS PRESENT: Nancy Moore & Carmi M. Marsh

OTHERS PRESENT: Candace Huseman

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

OATHS:

Karen Jenne read the Oaths to all the BCA members and the Listers and all signed their oaths. Karen Jenne then gave the Oath to the Appellant Candace Huseman. All Board members introduced themselves to the Appellants.

TAX APPEALS:

Karen Jenne- Chair explained the Rules of Procedure. The Appellant will present their case and then the Listers 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 or more members that will go to the appellants property, inspect, review paperwork and make a decision. After that the Board will provide the results of their inspection to the full Board. Then if you wish to proceed you may go to the next steps of appealing, which would be to the State - PRV or Court. Karen stated that the value can go up, down or stay the same.

APPROVAL OF MINUTES

Karen then stated that the minutes from the last August 22, 2023 meeting must be approved. Steve Gendreau made a motion to approve the minutes as written, Grant Spates seconded all in favor. Motion passed.

CASE # 1 PARCEL ID # TR26HACK025G01 224 SHATTUCK HILL RD LOT G-1 CANDACE HUSEMAN

Karen Jenne stated that the meeting will be recorded.

Appellant: Candace Huseman

Candace explained her information packet that she brought in. The Grand List value at time of purchase was listed at \$54,100.00 and was listed as a mobile home, I told the Listers that it was not a mobile home that it was a stick built home and the price went from \$54,100.00 to \$ 101,300.00 for a difference of \$47,200.00. The mobile home changed to a Residential 1 property. Candace appealed and was denied at the appeal. The Housing Subsidy Covenant Gilman Housing has the authority to set the rate for the sale price. The owner can't set the price, Gilman sets the price. Increase of 3% per year plus capital improvements page 2. The owner needs written approval from Gilman to sell for a different price. Gilman has the option to purchase the house if they want to. The house does have a basement, the land belongs to Rural Edge. Candace is leasing the land from Rural Edge. Karen – VT Mobile home bill of sale is for the property she previously owned on lot A 8. Candace purchased the home for \$75,000.00 and stated that she could not sell the house for the assessed value the Listers set it at. The Last reappraisal was done in 2020 and it was labeled a mobile home for almost 20 years. Karen asked if those foundations should be charged to Rural Edge and not the homeowners. "Equal Education Opportunity Act of 1997 – municipalities may consider a decrease in value due to a housing subsidy covenant".

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 – 224 SHATTUCK HILL RD LOT G-1.

The Property was assessed at \$54,100 in the 2023 Grand List. This was changed from a mobile home to a residential 1 property and the value changed to \$101,300.00 in 2024.

Nancy then reviewed the Listers Card, showed pictures, comparable sales, housing subsidy covenant, income guidelines, permit for the garage, sales price determination, contacted Bill Kajeski, compared the Market adjustable, and compared ranch houses vs mobile home sales and equalization study.

The Listers provide evidence that the property is assessed at fair market value. The Grievance was denied.

The only thing changed on this card was the name of the property from mobile home to a ranch. No value was set on the handicap ramp.

Nancy then went over 3 recent sales all similar with the property of Candace Huseman.

Conclusion – subject property compared to sales comps. New windows, doors, roof and very well kept. The Housing Subsidy Covenant restricts the sale price of the property. Bill Kajeski was contacted by the Listers and the firm took this into consideration when the reappraisal was done in 2020.

Karen Jenne – said if the property was located anywhere other than the Shattuck Hill mobile home park it would be assessed more than \$130,000 the price reflects the deduction.

Candace purchased the property for \$75,000 and that was the amount that was set by the covenant, Gilman sets the price. Candace feels that the property is set too high and that if she were to sell, she could not ask for the price that the Listers assessed her property for.

Mike explained the way to compound figure pricing for the house. 3% plus capital improvements- the garage is a capital improvement. In 2009 the new owner paid \$65,000.00. A garage was added, new windows and doors.

Doug asked how much she paid Candace said she paid \$75,000.00. Doug feels that the problem is not with the Listers assessed value but that it is with Rural Edge to lift the Covenant. All nine property owners should get together and go to Rural Edge to chat and see if something can be done about the Covenant.

Inspection Committee

Brian Smith, Chairman, Al Loukes & Sharron Greenwood, will call and set up an inspection date. Candace will need to be contacted as well.

Karen recessed the meeting at 6:18 p.m.

Adjourned