

BOARD OF CIVIL AUTHORITY

JULY 16th 2014

TAX APPEAL HEARINGS - continuations

Board of Civil Authority Chair Maria Ammatuna called the meeting to order at 7:00 pm. Other members present were Richard Baker, Seth Clifford, Cindy Bell, Joan Thomas, Kathleen Johnson, Laura Peterson, Blaine Cliver, and Clerk Susan Gage.

Others present: Dolores Furnari from the Listers office.

TAX APPEAL HEARING CONTINUATIONS

All members were sworn in under the BCA Oath of Office at the previous Tax Appeal Hearings.

Chairwoman Ammatuna outlined the process for this evenings hearings noting that we would hear the inspection reports, receive any new evidence from the appellant and then close the individual hearing. After all appellants were heard and inspection reports read, the board would enter deliberative session.

1. Allan M Leavitt: Parcel 0042-0027; Tax Map 22-50-22.01; SPAN 078-024-10486; DWL & 6.12 Acres; 27 Conant Square

The hearing was opened at 7:04 PM. Allan Leavitt was invited to join the board for discussion of his property. Richard Baker handed out and then read the inspection report. Clerk Sue Gage handed out additional evidence that Mr. Leavitt had provided to her for this meeting. Mr. Leavitt read the information that he had provided to Ms. Gage, a letter from Mr. Leavitt's realtor stating that his property was not currently on the market and a letter speaking to his earlier grievances and recent sales of property in town. Mr. Leavitt then expressed concern that the Board would not be using the comparables that he provided at the initial meeting and that the town assessor used as a comparable. The hearing was closed at 7:15 PM.

2. Kirk Thomas & Tracy Holden: Parcel 0081-0001; Tax Map 07-01-01.01; SPAN 078-024-11518; DWL & 280.22 Acres; 1584 Wheeler Road

The hearing was opened at 7:18 PM. Kirk Thomas was invited to join the board for discussion of his property. Richard Baker handed out and then read the inspection report. Mr. Thomas questioned why the comparables provided at the first meeting were disregarded by the inspection committee. The inspectors responded that his property was unique and comparables were difficult. Mr. Thomas mentioned two properties not as comparables but as examples of his contention that the town assessments of property are too high. The hearing was closed at 7:36 PM.

3. John Reynolds: Parcel 0079-0029; Grove Street; Tax Map 22-50-02; Land 2.20 Acres

The hearing was opened at 7:40 PM. Appellant John Reynolds was not present for the hearing. Richard Baker handed out and then read the inspection report on the property. The inspection team clarified the borders of the land, and clarified that the quarry is not part of this property. Hearing was closed at 7:45 PM.

In Re: Allan M Leavitt: Parcel 0042-0027; Tax Map 22-50-22.01; SPAN 078-024-10486; DWL & 6.12 Acres; 27 Conant Square

Board entered deliberative session at 7:50.

Board ended deliberative session at 8:36.

Motion was made by Mr. Clifford, seconded by Mr. Baker to take the following action:

The assessor change the property listing as follows:

1. The "Quality" rating should be decreased to a 3.50 from the 4.00 currently shown.
2. The proper number of fixtures, both for the number allowed for a dwelling of this size and number of bedrooms, as well as those actually present, should be adjusted, if necessary.
3. The approximately 905 square feet of finished attic space needs to be included.
4. The approximately 1,059 square feet of finished area in the upstairs of the garage needs to be included.
5. That the approximately 600 square feet of finished area in upstairs of main house used as an apartment be included.
6. Eliminate the material storage outbuilding as noted on the lister sheet, the outbuilding does not exist. However, increase the finished square footage of approximately 280 square feet as this is the original home's kitchen. (incorrectly recorded as outbuilding)
7. Porch 2 is a finished room with approximately 265 square feet.
8. Review the impact on the assessment for the sauna on the third floor.
9. The BCA determines there are no specific findings that can be directly associated to the appellant's claim of vibration damage due to road conditions.

Motion passed unanimously.

In Re: John Reynolds: Parcel 0079-0029; Grove Street; Tax Map 22-50-02; Land 2.20 Acres

Board entered deliberative session at 8:47 PM.

Board ended deliberative session at 8:48 PM.

Motion was made by Mr. Cliver, seconded by Mr. Baker to take the following action:

The assessor change the property listing as follows:

1. Reclassify land code from Building Lot to Other.

Motion passed unanimously.

In Re: Kirk Thomas & Tracy Holden: Parcel 0081-0001; Tax Map 07-01-01.01; SPAN 078-024-11518; DWL & 280.22 Acres; 1584 Wheeler Road

Board entered deliberative session at 8:50 PM.

Board ended deliberative session at 9:19 PM.

Motion was made by Mr. Baker, seconded by Mr. Clifford to take the following action:

The assessor change the property listing as follows:

Adjustments to land:

Assessed		Recommended		
Acres	Grade	Acres	Grade	
103.70	0.80	63.70	0.80	
		25.00	0.60	(Wetlands)
		15.00	0.40	(Quarry)

Recommendations by the inspection committee for main dwelling SECTION 1:

1. The "Quality" rating is 5.00. The Inspection Committee judges the more appropriate rating to be a 4.50. There are very few properties in Brandon rated as a 5.00. Particularly with the many "minor" things necessary to finish the Thomas dwelling, this residence does not currently justify a 5.00. For example, none of the exterior lighting is yet installed. Although there is wiring in place, there are no fixtures there. In some cases, there is not even a cap/cover over the wiring box.
2. Porch #3 does not exist, although it is shown as a 296 square foot area on the sheet. The description and dollar values should be applied to Porch #4, and Porch #3 is recommended to be removed (using the description and dollar values for Porch #4).
3. Porch #5, approximately 240 square feet is not shown anywhere in the assessment. It should be included, at approximately the same rate as Porch #1.
4. The heating system needs to be properly assessed, since only the ground floor is radiant floor (in-floor), and the upstairs is radiators.

Recommendations by the inspection committee for property listed under SECTION 2:

1. The "Quality" rating should be decreased to 2.25 (Fair/Average) from 3.25 (Average/Good).
2. The Physical Depreciation should be increased from 40% to 60%. The basement is in very bad shape. The main carrying beams for the ground floor are moldy, and your finger can be inserted almost anywhere on them. Steel posts that were installed approximately 30 years ago did not have a cross piece installed at the top of them, and the beams have sunken onto the posts. There are numerous places where water can infiltrate the stone, and there is water in the basement.
3. Add on the detached 3-car garage in appropriate condition rating (small cars)

4. Reclassify Slate roof to asphalt shingles
5. Modify functioning fireplaces from 3 to 2.
6. Modify fixtures to -1 (7 total)
7. Functional depreciation should be 10%

Recommendations by the inspection committee for property listed under SECTION 3:

1. Correct # of bedrooms from 3 to 2
2. Increase physical or functional depreciation 10% so that total depreciation is 35%
3. Need to double-check if the basement is listed as finished per inspection report.

Motion passed unanimously.

Under additional motion – Ms. Gage moved to amend last motion for property SECTION 2, seconded by Mr. Baker to include an additional modification:

1. Modify # of bathrooms to 1 ½ bathrooms in main “livable” part of home

Additional motion passed by consensus.

DISCUSSION OF UPCOMING PRIMARY ELECTION

Sue wanted to discuss the possibility of changing the election times for upcoming primary election from 7 am to 7 pm to 10 am to 7 pm. Discussion ensued and all present decided that a change in election times would be difficult and confusing. No motions or actions taken.

OTHER BUSINESS

Maria asked the Board of Civil Authority if they would be willing to donate their time on the board and not receive remuneration. No motions or actions taken.

Motion to Adjourn by Mr. Clifford and seconded by Mr. Baker. Motion passed unanimously.

Meeting was adjourned at 9:28 PM.

Maria Ammatuna, BOA Chair

Susan Gage, Clerk