

BOARD OF CIVIL AUTHORITY

MINUTES OF TAX APPEAL HEARINGS JUNE 29, 2016

Board of Civil Authority Chair Lou Faivre called the meeting to order at 6:55 pm. Other BCA members present were Seth Clifford, Joan Thomas, Richard Baker, Richard White, Marjorie Munger and Clerk Susan Gage. Others present: Dolores Furnari from the Assessor's office.

All members were sworn in under 32 V.S.A. § 4405. Chair Mr. Faivre outlined the process for the hearing and read through the BCA policy and procedures for tax appeals. It was noted that a quorum of more than three members was present. Marge Munger moved to open the hearing at 5:58 pm, seconded by Seth Clifford.

The following tax appeals were heard:

Christopher Schaner, 1715 Franklin St., Parcel 0086-1715

Hearing opened at 5:58 pm. Christopher Schaner was present at the hearing. Mr. Faivre swore in the appellant, Christopher Schaner and assessor's assistant, Dolores Furnari. Mr. Faivre then asked the assessor's assistant, Ms. Furnari to introduce the subject property.

Ms. Furnari introduced the property and passed out the following, which Clerk, Susan Gage, marked as follows:

Exhibit 1) Letter of appeal from Christopher Schaner et al

Exhibit 2) Summary of Information provided, Letter of Appeal, Grievance Hearing Form, Result of Grievance Day Appeal mailed on June 8, 2016, Itemized Cost Sheet (Lister Card) – after grievance adjustment, Itemized Cost Sheet (Lister Card) – before grievance adjustment.

The property is a mobile home located at 1715 Franklin Street. Ms. Furnari stated that Mr. Schaner is requesting that the value of the land be lowered based on an appraisal that he completed on another piece of land. Ms. Furnari stated that she is unable to change the value of land based on an appraisal. The land amounts to .30 acres on this parcel.

Mr. Faivre asked Mr. Schaner to present his case. Mr. Schaner stated that there is only .30 acres of land, with a mobile home that has been reduced to \$1,200. He presented an appraisal report on a 10 acre parcel he owns nearby to support his contention that the .30 acres is overvalued.

Ms. Furnari stated that everyone is assessed \$10,000 for water and sewer if there is a water source and a sewage system. It would be considered a building lot.

Richard Baker clarified whether the appraisal was being presented as evidence. Ms. Gage clarified that the appraisal was not on the property under consideration. Mr. Schaner confirmed both. Ms. Gage marked the appraisal report as **Exhibit 3**.

Inspection Committee – Seth Clifford, Joan Thomas and Richard Baker – Friday July 8th at 10:30 am.

Richard Baker moved to recess the hearing at 6:15 pm, seconded by Dick White.

Christopher Schaner, 1783 Franklin St., Parcel 0086-1783

The hearing was opened at 6:15 pm. Mr. Faivre clarified that Mr. Schaner is appealing the value of the land at this property, which is similar to the property appeal at 1715 Franklin Street. Ms. Furnari furnished the following and clarified that this property contains 2.31 acres:

Exhibit 1) Letter of appeal from Christopher Schaner, et al

Exhibit 2) Summary of Information provided, Letter of Appeal, Grievance Hearing Form, Result of Grievance Day Appeal mailed on June 8, 2016, Itemized Cost Sheet (Lister Card) – after grievance adjustment, Itemized Cost Sheet (Lister Card) – before grievance adjustment.

Mr. Baker confirmed that Mr. Schaner is presenting the appraisal report as evidence. Mr. Schaner concurred, and Ms. Gage marked the appraisal as **Exhibit 3**.

Inspection Committee – Seth, Joan and Richard – Friday July 8th at approximately 11:00 am following the inspection of 1715 Franklin St.

Richard Baker moved to recess the hearing at 6:23 pm, seconded by Dick White.

Brent Buehler/4 Conant Square, LLC, 4 Conant Square, Parcel 0042-0004 and Parcel 0042-0004-B

4 Conant Square Homeowners Condo Assoc

Marge/Seth moved to begin the hearing at 6:25pm. Mr. Faivre swore in the appellants, Brent Buehler and Charles Powell and assessor's assistant, Dolores Furnari. Mr. Faivre asked the Assessor's assistant to introduce the property. Ms. Furnari introduced the property and passed out the following, which Clerk, Susan Gage, marked as follows:

Exhibit 1) Letter of appeal signed by Brent Buehler, Secretary

Exhibit 2) Summary of Information provided for both 4 Conant Square and comparable property at 6 Park Street, Letter of Appeal for both parcel 0042-0004 and 0042-0004B, Grievance Hearing Form for parcels 0042-0004, 0042-0004A and 0042-0004B, Result of Grievance Day Appeal mailed on June 8, 2016 for parcel 0042-0004, Grievance letter from appellants, Itemized valuation report from CAMA for parcel 0042-0004, Result of Grievance Day Appeal mailed on June 8, 2016 for parcel 0042-0004-B, Itemized valuation report from CAMA for parcel 0042-0004-B, Itemized valuation reports from CAMA, before change in valuation for parcels 0042-0004, 0042-0004-A, and 0042-0004-B,

Exhibit 3) Photo and real estate listing of comparable property at 6 Park Street, Notes on comparable listing at 6 Park Street from assessor, itemized valuation report on comparable listing at 6 Park Street.

Assessor presented the property, and stated that in 2015 appellants requested that the assessor break out the building into condominiums for tax assessment: 2 residential units and 1 commercial. Following the reassessment, the assessor received notification from the appellants asserting that the square footage was incorrect when the properties were broken out. The changes were made after grievance, which corrected the square footage as well as adjusted the land, a portion of which is owned by the town and a right of way is granted to the appellant/property owners. The appellants are appealing two of the three condominiums.

The appellants included a comparable with their letter of appeal, 6 Park Street, which is currently for sale and listed for \$399,000. Ms. Furnari questioned the square footage reported on the Park Street property as this differs from the square footage the town has in its records. She followed up with the listing agent, and he stated that he was using an old survey. The listing states square footage of 5,360, the Town shows square footage of 5,080. The properties under appeal at 4 Conant Square have a total square footage of 4,977; 2,340 for the commercial space, parcel 0042-0004 and 2,637 square feet for condo 0042-0004B. Ms. Furnari also noted that the assessor changed the square footage to that received by the appellants in their letter included in Exhibit 2.

Mr. Faivre then asked the appellants to present their case. Appellant stated that they are not appealing the value of the residential parcel 0042-0004B, rather using it to create a proper comparison to the 6 Park Street property, so that the square footage is compatible. The appellants are spending an average of \$18,000 per year to keep their retail space open. Retail is not sustainable in Brandon. They are able to pay the increase in assessed value by shutting the retail space. The appellants wanted to share that they cannot make enough on the retail to pay the increase in taxes, but can pay the taxes by closing the retail space.

Clerk, Susan Gage requested confirmation that they are appealing only the value of the commercial property. Appellants confirmed, and stated that they included the residential condominium only for comparison purposes. The square footage of the commercial space and residential space nearly matches the 6 Park Street property they wish to submit as a comparable.

Richard Baker asked how much land was attached to the property, and where it was being taxed. Ms. Furnari stated that there is .28 acres, and that the land was attached to the commercial property. Mr. Buehler stated that the land was used in common by both the residential parcels and the commercial parcels. Mr. Baker wondered whether the land may be assessed in more than one parcel. Mr. Baker also clarified that the Town of Brandon does not have a right-of-way, rather owns a stretch of land there. Mr. Baker stated that they should not be assessed anything for the land owned by the Town. Mr. Buehler responded to Mr. Baker's assertion about the Town's land stating that the appellants are in dispute with the town about the true ownership. Mr. Baker again asserted that the Town of Brandon owns 10 feet on the north side of the property and that the appellants should not be paying any taxes on this piece of land. The inspection team will need to verify this land size when they perform their inspection.

Inspection Committee – Richard Baker, Marge Munger and Joan Thomas -- 2:00 pm Friday, July 8th

Dick White moved to recess at 6:50 pm, Richard Baker seconded.

The BCA will reconvene to receive inspection reports on Tuesday July 26. Clerk Susan Gage will warn the meeting.

Respectfully Submitted,

Susan Gage, Clerk

Louis Faivre, Chair