

## **BOARD OF CIVIL AUTHORITY**

### **MINUTES OF TAX APPEAL CONTINUATIONS JULY 26, 2016**

#### **TO RECEIVE THE REPORTS OF THE INSPECTION TEAMS**

Board of Civil Authority Chair Lou Faivre called the meeting to order at 6:25 pm. Other BCA members present were Joan Thomas, Richard Baker, Richard White, Marjorie Munger and Clerk Susan Gage. Seth Clifford was not present for the meeting. Dolores Furnari represented the Assessor's office.

Guests present: Sally Cook, Del Cook and Christopher Schaner.

All members and appellants were reminded that they have been sworn in for the proceedings at the last hearing.

#### **Christopher Schaner, 1715 Franklin St., Parcel 0086-1715, and 1783 Franklin St., Parcel 0086-1783**

Mr. Faivre acknowledged the receipt of the inspection reports from inspectors, Richard Baker, Seth Clifford and Joan Thomas. Mr. Faivre also acknowledged that Mr. Clifford was not present at the hearing due to a family emergency. Mr. Clifford will sign the inspection report at a later date.

Mr. Faivre asked Ms. Furnari if she had anything further to add. Ms. Furnari stated that if the properties, which are contiguous, were combined as is required by state law, the tax assessment issue might be moot. Ms. Furnari is not clear why the properties were not combined at the outset.

Mr. Faivre then asked Mr. Schaner if he wanted to contribute anything more to the hearing. Mr. Schaner stated that he did not have additional information, but was concerned that combining the properties for tax purposes would make it difficult to later separate the properties if his children wanted to build their own homes on a portion of the four parcels. Ms. Gage stated that she did not believe that combining the properties for taxing purposes would affect later subdivisions.

Mr. Schaner also added that the mobile homes, which are currently uninhabitable, remain on the property because removal would make it difficult to later install a new home as the laws have changed regarding setbacks from state highways. At this point the mobile homes are grandfathered in, and if he removes them, he must replace them within a year or he will lose the grandfathered status. He is not in a position to install new homes at this point.

There was discussion about the tax advantages to combining the properties, and questions as to why the properties had not been combined per State law.

Marge Munger moved that the hearing be closed so that the Board of Civil Authority could go into deliberative session and render its decision. The motion was seconded by Joan Thomas. Passed.

Hearing was closed at 6:50 pm

**(Note: Mr. Schaner, Mr./Mrs Cook took their leave following the hearing)**

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

Hearing was opened at 6:52 pm. Susan Gage noted that the appellants would not be present for the hearing. Inspection committee reports were received from inspectors Richard Baker, Marge Munger and Joan Thomas.

Mr. Faivre asked Ms. Furnari if she had anything further to present for the hearing. Ms. Furnari stated that she did not, but did explain again the events that occurred bringing the appellants before board in grievance. The appellants requested the assessor break out the two residences and the single commercial areas as separate

parcels. The assessor did this, and the appellants later came to the assessor with updated square footage for the units. When the square footage was entered in the software, values were automatically generated from the software which increased the value for both parcel 0042-0004, the commercial space and 0042-0004-B, the residential space.

Ms. Gage asked for an explanation of the "rate" on the valuation of parcel 0042-0004-B. Ms. Furnari explained that the rates are built into the software, and that the assessors merely update the information such as square footage and condition, and the software establishes the rate.

Mr. Faivre noted that the appellants were not present, so there is no further material or information to be presented on their behalf.

Mr. Baker noted that the residential parcel, 0042-0004-B had no physical depreciation, whereas the commercial unit did. Board members discussed the comparable property on Park street that was submitted by the appellants at the original hearing.

Ms. Thomas had a question about the inspection process. She stated that the inspection team met to inspect the property and then did not meet again until the afternoon before the meeting to go over the inspection report which was authored by Mr. Baker. Mr. Faivre stated that although there is no written protocol for the inspections, it would make sense to meet immediately following the inspection to outline the report. Ms. Gage asked whether the other inspectors were satisfied with the inspection report, and they stated that they were, but they would like the process revised so that they meet immediately following an inspection. Recommendation is duly noted.

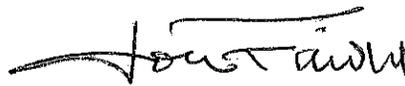
Susan Gage moved to close the hearing at 7:30 pm, seconded by Dick White. Motion passed.

Board of Civil Authority entered deliberative session following the hearings to make decisions on the cases and write up the decisions. The Board will remain in deliberative session until the decision is written and finalized.

Respectfully Submitted,



Susan Gage, Clerk



Louis Faivre, Chair