AGENDA

1. Call to order the 2019-2020 Tax Grievance Hearing 6:00 p.m.
2. Amend the Agenda
3. Approve minutes of the November 1, 2018 (Abatement & Checklist), January 24, 2019 (Abatement), and June 5, 2019 Abatement Meeting.
4. Administer Oath to Board Members:
   I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue between taxpayers and Assessor submitted for my decision. So help me God (or under the pains and penalties of perjury).
5. This hearing is being audio taped. Be advised the tape recorder can pick up background conversations. Speak clearly and identify yourself.
6. In accordance with Vermont Statutes, Chapter 32, Section 4404 (b), the first Tax Grievance hearing must begin no later than 14 days after the last date allowed for the notice of appeal, at some place within the Town. The deadline to submit appeals to this Board was Tuesday, August 6, 2019.
7. Taking Evidence: Both parties will be sworn in. The Assessor will present first. Cross-examination by the Assessor and Appellant will commence after Board questioning.
   A) Windy Wood Housing LLC (3 parcels) by agent Art Shields.
8. Appoint Inspection Committee of Three or continue the hearing.
9. Other Business:
   A) Next Grievance Meeting is Wednesday, September 4, 2019, 6:00 p.m.
   B) Immediately following this hearing there will be a BCA Checklist Update meeting for the purpose of the bi-annual challenge of voters.
   C) To discuss any other Board of Civil Authority business as needed.
10. Adjourn meeting to Wednesday, September 4, 2019.

TAX GRIEVANCE HEARING MINUTES

CALL TO ORDER - Chair Paul Malone called the Tax Grievance Hearing meeting to order on this 12th day of August 2019 at 6:00 p.m.


Also present were Assessor Russ Beaudoin and Art Shields (agent for the appellant).

The Board briefly discussed conflicts of interest. The Clerk was asked to bring the full statute with regards to party conflicts to the next meeting.

THE AGENDA

On a motion by Paul White, seconded by Norma Malone, the Board of Tax Appeals approved the agenda as amended.
MINUTE APPROVAL

On a motion by Ed Paquin, seconded by William Bugbee, the Board of Civil Authority voted to approve the meeting minutes for the November 1, 2018 Checklist and Board of Abatement meetings with minor grammatical and spelling corrections. The motion passed with Tom Koch abstaining as he was not on the Board at that time. The following members were not present for the vote: Charles “Chip” Castle, J. Guy Isabelle, JP Isabelle, Robert Nelson, Tom White, and Christopher Violette.

On a motion by Norma Malone, and duly seconded, the Board of Civil Authority voted to approve the January 24, 2019 Abatement meeting minutes with minor grammatical and spelling corrections. The motion passed with Tom Koch abstaining as he was not on the Board at that time and Jeanne Danielle was not present. The following members were not present for the vote: Charles “Chip” Castle, J. Guy Isabelle, JP Isabelle, Robert Nelson, Tom White, and Christopher Violette.

On a motion by Pearl Bugbee, seconded by Norma Malone, the Board of Civil Authority voted to approve the June 5, 2019 Abatement meeting minutes with minor grammatical and spelling corrections. The following members were not present for the vote: Charles “Chip” Castle, J. Guy Isabelle, JP Isabelle, Robert Nelson, and Christopher Violette.

BCA OATH

In accordance with VSA Title 32, Chapter 131, Section 4405, the Board of Tax Appeal members present were administered and signed their oath. (See attachment at the end of these minutes.)

POSTING CERTIFICATION FOR THE RECORD

The following notice was published (in the Times Argus Newspaper) and posted (Barre Town Municipal Building, Barre Town website, Trow Hill Grocery, and Lawson’s Store).

“Barre Town Residents – Pursuant to the provision of 32 V.S.A., section 4404 (b) notice was duly given that the Board of Civil Authority (B.C.A.) within and for the Town of Barre, Vermont is meeting this 12th day of August 2019, 6:00 p.m. at the Municipal Building, Selectboard Meeting room, in Lower Websterville to hear grievances of persons, or other parties who are aggrieved by the action of the Assessor’s Grievance process and have timely filed their written grievances with the Town Clerk. Hearings will continue as scheduled by the BCA, with appellants until all aggrieved parties are heard.”

TAX GRIEVANCE GENERAL INFORMATION

The Chair reminded those present this hearing is being audio taped. Speak clearly and identify yourself for the record.

TAKING EVIDENCE

Appeal 7 - Windy Wood Housing LLC

The Clerk of the Board administered the oath to the Assessor and appellant. There are three parcels under appeal:

A) Map 009 Lot 115.01 (39.3645 acres off Windy Wood Road)
B) Map 009 Lot 115.03 (4 Hawthorne Place)
C) Map 009 Lot 115.17 (17 Chestnut Lane).

Assessor Beaudoin presented first. The Assessor provided lister cards and a cover letter for the Board to review prior to the hearing.
This development is a PUD. Typically owners own land and their building. However, with the Windy Wood Housing LLC Declaration it states that a property owner owns the building and 100’ feet above and below the building. The remainder of the land is the common area and owned by all those who have purchased building. This common area land is generally built into the purchase price of the property. He believes there are many inconsistencies with the property valuations of the Windy Wood Housing LLC development.

B) On 4 Hawthorne Place it is being taxed as a vacant lot ($27,600). The house being built was not started as of April 1st. So he is confused as to why Windy Wood Housing is questioning this parcel.

C) For 17 Chestnut Lane the house is valued at 90% complete and agrees the value should be reduced to $214,400 for the 2019 Grand List.

A) The 39.3645 acre parcel is the land the 64 unit PUD development is on. The parcel is incorrectly valued at $159,200 with 38.745 acres remaining with one residential house site and the remaining acres as excess land. It is a commercial development that should have been valued as such. During the Assessor Grievance hearing Mr. Shields and Mr. Beaudoin discussed the undervaluation of “development rights.” Mr. Beaudoin believes this parcel should be valued at $819,200. Further Board discussion focused on the amenities (such as pools, community buildings, infrastructure, etc.) are part of the development rights and are built into the purchase price of the lots. All property owners in this housing development share in their ownership. As such the upkeep will be paid for through the collection of “association fees.”

Art Shields stated he is agreeable to the assessed value of $214,400 on item C) 17 Chestnut Lane value as stated by the Assessor.

B) Mr. Shields stated he used the wrong map/lot number in appeal B). The appeal should have been for 4 Chestnut Lane. After discussion, Mr. Shields asked to withdraw his appeal for this parcel (Map 009 Lot 115.03, 4 Hawthorne Place).

Mr. Shields and Mr. Beaudoin agreed they would work together to arrive at a reasonable value. Mr. Shields is aware and confirmed to the Board, that by withdrawing his appeal he is giving up his “due process for a value change” on this parcel for fiscal year 2019-2020.

On a motion by Donna Kelty, seconded by Pearl Bugbee, the Board of Tax Appeal accepted the withdrawal of Windy Wood Housing LLC appeal for Tax Map 009, Lot 115.03 (4 Hawthorne Place) with the acknowledgement from Art Shields that his withdrawal leaves no recourse for changing the values for the current fiscal year. The following members were not present for the vote: Charles “Chip” Castle, J. Guy Isabelle, JP Isabelle, Robert Nelson, and Christopher Violette.

A) Parcel off Windy Wood Road. There was a brief history on the value of this parcel, stated there were issues during last years' grievances due to the illness of the previous Assessor (Levesque), and Mr. Shields is willing to work with the Assessor to come up with a reasonable value.

Board discussion focused on the complexity of arriving at new values based on the PUD information presented this evening, the wide disparity between current values and what is the correct value, and if the appellant withdraws his appeal on this parcel he would again be giving up the “due process” on changing the value for the current fiscal year.
Assessor Beaudoin stated he would be "correcting" values for this development during the town-wide reappraisal which could be starting as soon as next month. He assured the Board Mr. Shields would be involved in the process. If the appeal was withdrawn the value would remain unchanged for the current fiscal year.

On a motion by Jack Mitchell, seconded by William Bugbee, the Board of Tax Appeal accepted the withdrawal of the Windy Wood Housing LLC appeal for Tax Map 009 Lot 115.01 (39.3645 acres off Windy Wood Road) with the acknowledgement from Art Shields that his withdrawal leaves no recourse for changing the values for the current fiscal year. The following members were not present for the vote: Charles “Chip” Castle, J. Guy Isabelle, JP Isabelle, Robert Nelson, and Christopher Violette.

COMMITTEE OF THREE

The Board of Tax Appeal agreed the Committee of Three to inspect the property known as Tax Map 009 Lot 115.17, 17 Chestnut Lane would consist of Jeff Blow, Jack Mitchell, and Jay Perkins.

OTHER BUSINESS

The Tax Grievance hearing will be continued to September 4, 2019, 6:00 p.m. The Inspection Committee will provide their report.

For the checklist update meeting (purge) the Board was provided a full voter checklist in June 2019. Discussion focused on date registered, last voted date, voter transfers from another Town include their voting history, and the deadline for completing the purge and notifying the Secretary of State’s Office is mid-September. Due to time, Board members will provide the Clerk with their respective copies of the checklist. The checklists will be returned to members at the September 4th meeting.

ADJOURN

On a motion by Jeff Blow, seconded by Tom White, the Tax Grievance Hearing was adjourned at 8:05 p.m. and will continue Wednesday, September 4, 2019 at 6:00 p.m.

Submitted by:

Donna J. Kelty, Town Clerk-Treasurer
Clerk of the Board

(See next page for Oaths)
TOWN OF BARRE - TAX GRIEVANCE HEARING
OATH OF BOARD MEMBERS

August 12, 2019

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue between taxpayers and Listers submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X

Donna Keery

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue between taxpayers and Listers submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X

Jeanne Daniel

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue between taxpayers and Listers submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X

Emily Walker

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue between taxpayers and Listers submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X

Rilee Walker

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue between taxpayers and Listers submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X

Greg Allen

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue between taxpayers and Listers submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X

Edward Bagan
BCA ABATEMENT MEETING FOR AUGUST 12, 2019 continued:

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue between taxpayers and Listers submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X [Signature]

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue at issue between taxpayers and Listers submitted for my decision. So help me God (or under the pains and penalties of Perjury).

X [Signature]

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X