

TOWN OF HYDE PARK BOARD OF CIVIL AUTHORITY MEETING

Thursday, July 11, 2019

Present: Roger Audet, Richard Bailey, Roger Barry, Susan Bartlett, Vicki Emerson, Ed French, Riki French, Brian Jones, Marilyn Zophar and Kimberly Moulton. Listers: Gary Anderson and Julie Rohleder

Others

Present: Raymond and Melissa Lacasse

K. Moulton called the meeting to order at 6:00pm. It was determined there was a quorum of the board to proceed. In the absence of Chair Bartlett, K. Moulton called for the nominations of a Vice-Chair. B. Jones nominated Ed French. Hearing no other nominations, nominations were closed and the Clerk was instructed to cast one ballot for Ed French as the Vice-Chair.

1) Tax Appeal Hearing of Raymond and Melissa Lacasse – 1152 Battle Row Road.

Vice-Chair opened the hearing at 6:01pm. Vice-Chair French stated that the hearing was for Robert and Melissa Lacasse at 1152 Battle Row Rd. Appellant M. Lacasse stated that it's not Robert but Raymond. Vice-Chair French stated that the agenda be corrected from Robert to Raymond. Appellant M. Lacasse stated all other documents were correct.

Chair Bartlett arrived at 6:02pm. Vice-Chair French turned the meeting over to Chair Bartlett.

Chair Bartlett administered the oaths to Gary Anderson and Julie Rohleder as Listers and to Raymond and Melissa Lacasse as the Appellants.

Vicki Emerson arrived at 6:03pm.

Chair Bartlett asked the Appellants Lacasse if they received a copy of the paperwork indicating how the hearing will proceed. The Appellants Lacasse stated they probably did but may still have questions.

Appellants Lacasse stated she had previously requested some paperwork and received everything except the notes from the hired assessors. J. Rohleder stated that there is nothing other than what is in the CAMA system.

Chair Bartlett asked if there had been any ex-parte communication regarding this hearing and request. There was none.

Chair Bartlett asked for the testimony of the Listers. J. Rohleder handed out a packet of lister cost sheets for the subject property that consisted of lister cost sheets dated April 12, 2017, June 14, 2018 and May 1, 2019. This packet was marked as Exhibit 1. This packet represents how the property is assessed now and the other two sheets are the prior two years. The house had a major addition done to it.

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J. Rohleder asked the Appellants how many bathrooms the property has. Appellants Lacasse stated there is only one bathroom. Appellants Lacasse also stated the house inside is all original, for example, it has all original counters.

J. Rohleder stated that on Grievance day, S. Bartlett came in to chat with the Listers but had no grievance letter to present from the Appellants. The Appellants showed up by 4pm and the Listers had them write a grievance letter so it would be received by the 4 PM deadline. The letter was accepted by the Listers and the Appellants were told that the Listers already had scheduled meetings. They were not asked to stay until already scheduled appointments were over. J. Rohleder apologized to the Appellants for not asking them to stay that day because the Listers feel that this issue could have been resolved via the Grievance process.

V. Emerson asked why the assessed value went down to \$191,000 at reappraisal. Appellants Lacasse stated the value went down after the town assessors came and looked at the property in 2017.

J. Rohleder stated that as part of the reappraisal process, the reappraisal company put the property at 70% complete as of April 1st of last year (2018). The 70% complete is not just on the new addition portion of the house but on the whole house. The addition was significant. The property went from 960 sq ft to 1688 sq ft. J. Rohleder stated that the project was at 70% completion for that year. What was really left was some small things like some siding so maybe the project should have been listed as more complete than it was. This resulted in a small tax break to the Appellants Lacasse for the year that the Town cannot go back to try to collect. The project is now complete as of April 1, 2019.

J. Rohleder stated that the Listers took some time and looked over this property based on the letter presented to the BCA to request this hearing. The letter to the BCA had more information in it than what was communicated on the day of the Grievance Hearings. The Listers presented a proposed assessment of \$250,700. This value comes from adjusting the condition of the property from good to average, which is more typical of an older home that has had no real renovations other than the addition. The land grade on building lot went from .90 to .80. The Listers stated that they looked at surrounding land which is at .80. They split out the wet land that is now going in at .30. The rest of the agricultural land will go from .60 to .70. This is the portion that will be covered by current use value and will be paid on the current use value versus actual tax value. This proposal is also based on the results of the prior appeal by the Appellants Lacasse concerning the value of land withdrawn from the Use Value program.

J. Rohleder passed out a copy of the subject property lister cost sheet with the proposed changes. This was marked as exhibit 2.

Appellants Lacasse asked why part of the land was going back up to .70. J. Rohleder stated that they have to think about the overall use of the property compared to other properties in town. There is nothing in town that they can say is exactly like this property. They want this land to stay in a reasonable ballpark value with the other properties in town. This is still a 30.2 acre parcel with a house and barn on it.

V. Emerson asked about the Land Price changes on the proposed lister cost sheet, exhibit 2. She wanted to know if that was for the parcel that the board looked at in the prior tax appeal hearing. J.

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Rohleder stated no, that was for all the land other than the first two acres. This includes the acreage that was looked at during the first tax appeal process on this property. The first two acres was reduced from \$45,000 to \$40,000. Previously, the 28.2 acres was in for \$45,200 and it is now in for \$41,900, a small reduction. A portion of that 28.2 acres is the 10.1 acres that was part of the previous tax appeal hearing. After backing out the \$16,500 value previously set by the board, it brought that 10.1 acre piece down to a .30 grade with a value of \$8,100.

Appellant Lacasse asked if the value of the excluded acres is now \$61,800 instead of \$45,000. J. Rohleder stated yes. It was an error that showed the value from the prior year, which was for only 2 acres excluded. Appellant Lacasse asked if that is a change that can be corrected. J. Rohleder stated that the law allows the Listers to make corrections to the Grand List via Errors and Omissions through December 31st. If changes are made, the Listers are required to send a notice to the taxpayer notifying them of the changes and giving them time to file an appeal, if the tax payer so chooses.

Appellant Lacasse asked about the replacement cost new less depreciation and replacement cost new sections. In 2018, it was determined that the replacement cost new was \$86,100 at 70% complete and went to \$150,800 100% complete with a replacement cost new of \$181,687. She wanted to know if that was based off the remaining 40%. J. Rohleder stated that the 30% also took the condition from fair/average up to good based on the depreciation of the property and the quality of the property from a fair/average 2.75 to a good 3.0. Appellants Lacasse stated that they didn't change the quality of the physical structure of the house. She stated that they just finished adding siding which has nothing to do with the physical structure of the house. J. Rohleder stated that the hired appraisers, during reappraisal, were probably thinking they would look at the whole project once complete and make a determination of the final numbers at completion.

S. Bartlett stated that the board and the Appellants should be focusing on what the Listers are now proposing after reevaluating the property based on the BCA appeal letter. The Listers are here agreeing that there was an over assessment and that is reflected in their proposed assessment. The benefit to the taxpayer is that at 70% completion, they didn't get hit with a full tax bill.

Appellants Lacasse still don't agree with the proposed changes from the Listers. They feel the Listers should not have been able to make the change from \$45,000 to \$61,800.

E. French asked the Appellants Lacasse if they were arguing or not the average quality of the house. Appellants Lacasse stated that she feels it should be fair as they didn't do anything extravagant and it was built by the family. Her kids were pounding nails right along with the adults. She stated the rafters are handmade. E. French stated that the board would need to appoint an inspection committee to go back out the house and do an inspection.

J. Rohleder presented an itemized property cost for the total current use excluded value. This was marked exhibit 3. J. Rohleder stated that the value of the land not enrolled in current use went from \$61,800 to \$55,800. This is for the excluded land.

The Appellants Lacasse took a few moments to discuss how they wanted to proceed with their request. They ultimately decided to accept the proposed assessment as presented by the Listers.

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There was a motion by E. French that was seconded by M. Zophar to accept the proposed assessment of \$250,700 as presented by the Listers and agreed to by the Appellants Lacasse. Motion passed unanimously.

Because the Listers' proposed assessment was accepted by the Appellants Lacasse and the board, there was no need to appoint an inspection committee.

There was a motion by E. French that was seconded by V. Emerson to close the tax appeal hearing of Raymond and Melissa Lacasse at 6:45pm. Motion passed unanimously.

2) Approve the minutes of the July 1, 2019 Tax Appeal Hearing.

There was a motion by B. Jones and a second by E. French to approve the minutes of the July 1, 2019 BCA Meeting and Tax Appeal Hearing as written. Motion passed. R. Bailey and M. Zophar abstained.

3) Creating Tax Appeal Policy and Procedure

K. Moulton presented the final draft version of the *Hyde Park Board of Civil Authority Rules of Procedure for Property Tax Assessment Appeal Hearings* that incorporated the last change presented from the prior meeting. There was a motion E. French and a second by M. Zophar to adopt the *Hyde Park Board of Civil Authority Rules of Procedure for Property Tax Assessment Appeal Hearings* as written. Motion passed unanimously.

There was a motion by E. French and a second by R. Audet to adjourn the meeting at 6:50pm. The motion passed unanimously.

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