

The Board of Civil Authority of the Town of Dummerston met Wednesday, July 23, 2014 at 5:15 P.M. at the Town Office to hear appeal of Howard Short, who appealed the assessment of the Board of Listers of his property at 88 Dummerston Station Road, and who has timely filed this appeal in writing to the Board of Civil Authority.

BCA MEMBERS PRESENT:

Joe Cook, Tom Zopf, Zeke Goodband, Paul Normandeau, Chair Cindy Jerome, Vice Chair Bill Holiday, Gurudharm Khalsa, and Kevin Ryan. Absent were Lewis White and Steve Glabach. Pam McFadden recused herself from the hearing.

LISTERS PRESENT:

Doug Hamilton, Jean Newell, and Charlotte Neer Annis.

WITNESS PRESENT:

Terry Short, for Howard Short.

CALL TO ORDER:

Cindy opened the Tax Appeal Hearing and asked for disclosure of any conflicts of interest or ex parte communication. None were noted.

OATHS TAKEN BY BCA MEMBERS AND LISTERS

Cindy administered the oath to witness Terry Short and the Listers, then administered the oath to the Board of Civil Authority members. The oaths were then signed by each participant.

INTRODUCTION OF APPELLANT'S PROPERTY

Doug noted that the property under appeal is located on Dummerston Station Road and abuts another property owned by Howard Short.

SUMMARY OF LISTERS TESTIMONY

Because Howard Short's original property and the subject property are both held in the same name, the State requires that they be joined together as one unit for tax purposes. (Doug distributed copies of the Town's tax assessment data sheets for both properties, plus the new data sheets for the combined properties, to participants.) Howard Short bought the subject property in 2014 for \$190,000. The Listers, noting the played-out gravel pit on the property and other factors, adjusted the property's assessment down from its 2006 valuation of \$251,500 to \$225,500. Doug noted that it is the intention of the Short family to transfer ownership of the subject property from Howard to Terry at some point in the future, rendering the property a non-abutting, non-owned parcel for Howard Short. Doug then introduced and distributed the appellant's property appraisal, performed as of April 17, 2013 and published on April 26, 2013.

SUMMARY OF APPELLANTS TESTIMONY

Terry then described the purchase process by which he acquired the property appraisal just distributed, and the personal matters that entered into that process. He testified that the property is "technically" in Howard's name, but for Terry.

LISTER RESPONSE

Doug noted that the deed stays on the subject property and remains separate, that it's only for taxing purposes that the parcels are combined.

BCA QUESTIONS

Paul asked the Listers to clarify the assessment reduction to \$225, 500. Doug and Charlotte explained the criteria by which it was lowered, and that the assessment only pertains to the subject property, not the combined property. That subject property assessment was then made an element of the new data sheet created for the combined property.

Cindy asked Terry if he believed the \$225,500 assessment would be fair when the property, once Terry acquired it, was no longer combined with Howard's property for tax purposes.

APPELLANT RESPONSE

Terry testified that he believes the assessment should be the same (\$190,000) as the appraisal he provided. He cited the closeness of a recent appraisal on his family home to the Town's assessment of that property, saying that the appraisal came within 5% of the assessment. He testifies that the Town's assessment on the subject property is 20% higher than his appraisal.

Kevin noted that the family home assessment was done in 2006, and that the subject property assessment was done in 2014. Terry noted that his appraisal was also from 2014, but it was pointed out that the appraisal was dated April 26, 2013. Joe verified the 2013 date by reviewing the signature and the license expiration date on the appraisal.

Terry spoke of the depletion of the property's gravel supply since the 2006 assessment. Charlotte noted that the Listers don't assess the value of gravel on a property. Doug noted that the Listers did reduce the Land Value assessment because of the effects of the gravel removal.

Jean asked that the BCA remember that all Lister assessments are based on the 2006 assessment, and explicitly asked that this be included in the meeting minutes.

APPOINTMENT OF INSPECTION COMMITTEE

An inspection committee of three (Paul Normandeau, Zeke Goodband, and Bill Holiday) will conduct a site visit at 88 Dummerston Station Road on Wednesday, July 30, 2014 at 10:00 AM, and report back to the Board on Wednesday, August 13, 2014 at 5:00 PM.

ADJOURNMENT OF HOWARD SHORT TAX APPEAL HEARING at 5:48 P.M.

Minutes respectfully submitted by Kevin Ryan, Acting BCA Clerk
Dummerston Board of Civil Authority
July 27, 2014