Board of Assessment Appeals Meeting Minutes February 23, 2015, 12pm Town Hall Commission Room

In attendance: Chairman Marina Coprio, Ryan Cornell, Hillary Koyner, Barbara Babcock, Denise Maxcy, Tax Assessor Ken Whitman

Meeting called to order by Ms. Coprio: 12:05 Noon

-Mr. Whitman presents the list of appeals for the Commission to review. The following are conflicts of interest:

Mr. Cornell needs to recuse himself from the Homeward Property appeal.

Ms. Coprio needs to recuse herself from Leslie Geller's appeal.

Ms. Babcock needs to recuse herself from the 314 Georgetown Road, Michael Cannon appeal.

-Randi Derene confirmed that she had arranged for someone to take minutes at the hearings which will take place on Tuesday. Ms. Coprio asks Ms. Derene to tell the minute taker to make sure they identify each property with the address, map and block number, but to also be sure to record the reason for the decision that is made. Ms. Coprio asks Mr. Whitman about how they should make their decision. Mr. Whitman suggests, as they have done in the past, is to record the reason for the appeal, whether it is a change in the topography or wetlands, condition of the property has been changed etc... so it can be entered in the system and compare to other properties. Consistency and accountability needs to be transparent.

Mr. Cornell makes a motion that the BAA include explanations for our decisions, Ms. Coprio seconds. Motion carries unanimously. Ms. Coprio adds that they will write the explanations on the decision sheet.

-Ms. Coprio encourages both Ms. Babcock and Ms. Maxcy to come to these hearings to see the process.

-Ms. Coprio confirms with Mr. Whitman that there is a Motor Vehicle and Personal Property appeal. Regarding the personal property, this is appealed by Shane Kuhn of Country Contractors. He is appealing a late fee due to the postmark date on his envelope (which held his declaration application) being illegible. He mailed his application before the deadline, but the assessor's office could not prove that he did or didn't miss the deadline. The late fee is 25%. He has been assigned a hearing date and time, but it needs to be discussed with our Town Attorney, Pat Sullivan, whether he can be issued a hearing. The board formulates a question for the attorney. Mr. Whitman suggests "Does the Board have the authority to hear an appeal on a late fee for personal property". Ms. Coprio also suggests that

we give him the benefit of the doubt that he is not lying about the postmark stamp. Mr Coprio states that the first question is can we even hear his appeal.

Mr. Cornell suggests the question "Can we grant this application a hearing, see attached" and show Pat Sullivan the actual application. Ms. Coprio says she will email Pat Sullivan with a copy of the application and ask her this question. Ms. Coprio will also present to Ms. Sullivan the statute that states that these are assessment appeal hearings, not late fee appeal hearings.

- -Ms. Coprio would also like to address the timing of these hearings. We give everyone 10 minutes to make their appeal, and the 5 minute deliberation she finds troubling. If someone's application is black and white, then it is not a problem. But if someone has paperwork, comps etc... Ms. Coprio says she is uncomfortable with them quickly making a decision in 5 minutes. She would prefer they table it and hear at the end of the hearings if they are not ready to vote. It is more respectful to the taxpayer to give each resident a fair amount of time, especially if it isn't black or white. Mr. Cornell confirms that they will use the 5 minutes and if one of the board members can make a vote, but if one of the three of the members does not feel ready to make a decision, then it will be tabled.
- -Mr. Cornell asks Mr. Whitman if he has verified that all of the applicants are eligible to ask for an appeal. Someone who has had a reduction previously cannot ask again for 5 years, unless there is something that has physically changed. This is true even if there is a change in ownership.
- -Ms. Coprio said there is also a Motor Vehicle being appealed. It is an antique vehicle, owner didn't put in his request his car be an antique vehicle so he is appealing the tax amount.
- -Regarding the Homeword property, Mr. Cornell asks Mr. Whitman if they are eligible to appeal. They appealed last year, but their application was rejected as they didn't fill it out properly. They can now come back and process the appeal with the properly filled out application.
- -Mr. Whitman says that typically when he is asked to go inspect properties ... if those people came to him in the summer or spring, a slower time of year, he would go out and look at it. This way it would be less work for these hearings and more information upfront. Mr. Cornell asked Mr. Whitman to make a point of telling people that he is merely offering them an opportunity for him to inspect their homes but that they are not required as part of their Appeal to have an inspection. Mr. Whitman agreed to make it clear.
- -Ms. Coprio also confirms with Mr. Whitman that he can be called at the end of the hearings, and if he is needed he can come in, or be available via conference call.

Ms. Coprio makes the motion to adjourn, Ms Koyner seconds. Motion approved unanimously. Meeting adjourned: 12:40pm

Respectfully Submitted, Randi Derene, Administrative Assistant