

**MINUTES
BOARD OF CIVIL AUTHORITY (BCA)**

**TAX APPEAL HEARINGS
TUESDAY, AUGUST 8, 2017**

Meeting convened at 7:00 p.m. in the conference room of the Barnet Town Clerk's Office.

Board members present: Chair William Graves, Steven Adler, Benjamin Heisholt, Susan Jensen, and Maurice Roberts.

Others present:

- **Listers:** John Cook and Sarah Cook
- **Appellants:** None
- **Others:** None

1. Tax appeal hearings:

Board members signed member oaths. Listers signed witness oaths.

a. Appellant: Grady, William T & Lorna 2010 Trust

<u>Parcel ID #</u>	<u>E911 Address</u>
0021-20-11	None

Chairman Graves reviewed procedures for BCA tax appeal hearings.

Chairman Graves named the Board members present and thereby eligible to participate in a decision in this matter. Mr. Graves then read the appellant's letter of appeal, and a second letter sent as testimony. Because the appellant was not present, the two letters serve as her testimony, and are re-printed below.

Chairman Graves indicated that he had performed contracting work for the appellant in the past. The appellant had paid the bill, but had protested the amount billed. Mr. Graves indicated that he did not believe that this history would prevent him from participating in this appeal in a fair, equitable, and unbiased manner.

Appellant's Testimony

Because the appellant was not present, her testimony consists of a letter of appeal and a second letter submitted as testimony. These two letters (emails) are reprinted below:

Letter of appeal:

July 25, 2017

Dear sir,

I am writing to appeal the decision of the Board of listers with regard to parcel ID 0021-20-11.

Which is owned by The William T & Lorna L Grady 2010 Trust.

There is a lot, 241 Shoreline Drive, that is also 1.4 acres, with twice the amount of water

frontage that is on the market for \$129,000.00. I understand that it has proper permits for septic,

a 4 bedroom house and well water. Our lot was deemed fair market value at \$228,500.00.

There are no permits as of yet.

I thank you for your time and consideration.

Sincerely,

Julia A Grady

Letter submitted as additional testimony:

To whom it may Concern,

I am writing to request a tax reduction for the parcel of land #0021-20-11. I have listed below three properties that are comparable in different aspects to our property. I honestly do not believe that the property, as it is, would be sold for \$228,500.00. Without septic, well and the State requirement for 250' between lakes edge and building, I do believe that any interested buyer would factor these costs into their purchase offer. This alone would reduce a sale price.

- 241 Shoreline DR. 1.4 acres, 496ft waterfront, state approved septic design and well for 4 bedroom home \$129,000.00 asking price
- 75 Stetson Lane 3.5 acres, unknown waterfront, 1,218 sq. ft. home \$359,000.00 asking price
- 277 Shoreline DR. 3 acres, 829 ft waterfront, 2,700 sq. ft. home, 3 bay garage \$350,000.00 sold

Thank you very much for your time and consideration.

Sincerely,

Julia A Grady

Testimony by Listers

John Cook and Sarah Cook appeared for the listers. A part of their testimony was the submission of several documents relating to the subject parcel, the grievance hearing, and the comparables presented by the appellant. These documents are briefly described below. The listers' testimony consisted of a review, description, and commentary on these documents.

- The appellant's letter of appeal.
- The listers' itemized cost sheet for the subject parcel. This indicates that this is a land-only parcel having 210 feet of frontage on Harvey's Lake with 250 feet of depth. The neighborhood multiplier for the land is 1.00 (as with all parcels with frontage on Harvey's Lake) and the grade factor is 0.80. The total assessed value is \$228,500.
- A tax map of the subject parcel and the parcels surrounding it.
- A mock listers' itemized cost sheet for a parcel on Harvey's Lake having 500 feet of frontage, 170 feet of depth, and a grade factor of 0.70. The total assessed value is \$297,500.
- The listers' itemized cost sheet for parcel ID #0021-21-03, owned by Barbara Roggeveen Trust. This parcel has a camp, site improvements, and 750 feet of lake frontage with 169 feet of depth and a 0.70 grade factor. This parcel is valued at \$496,800, including land value of \$385,000.
- A real estate listing for 241 Shoreline Drive, as referenced by the appellant. The listing describes a 1.4 acre wooded lot with 496 feet of water frontage, at a price of \$129,000.
- A tax map of the parcel described in the real estate listing and the parcels surrounding it. The current parcel has 750 feet of lake frontage, for which the owner (Barbara Roggeveen Trust) has a subdivision permit to sell a 496-foot portion.
- An email from Lindsay Miller of the Vermont Department of Environmental Conservation. This email was in response to the listers' inquiry about the legality (pursuant to the Shoreland Protection Act) of building on the subject parcel. Ms. Miller's response indicates that "...a new house on a currently undeveloped lakeshore lot must be at least 100 feet back from the mean

water level of Harvey's. A Shoreland Protection Permit...will be needed for development, which includes clearing vegetation or creating new impervious surface...Standards of the Act aim for total impervious surface coverage to remain less than 20% of the parcel, and total cleared area to remain less than 40% of the parcel...1.4 acres is a decent size compared to most of the existing tiny lake lots, so meeting all the standards and setbacks...sounds feasible here." Attached to Ms. Miller's email is a two-page summary of the Shoreland Protection Act.

Discussion

Discussion followed between the BCA and listers, as summarized as follows:

- The listers noted that the subject parcel is one of the few remaining undeveloped waterfront lots on Harvey's Lake.
- The listers explained that all Harvey's Lake waterfront lots are valued according to the same per foot rate determined at the 2008 town wide reappraisal.
- The listers indicated that the appellant also owns parcel ID #0021-20-15, which includes a camp, is not a waterfront lot, and is not contiguous with the subject parcel.
- The listers indicated that the grade factor for this parcel is devalued to 0.8 because the lot is not flat and is heavily wooded.
- The listers provided information regarding the values of lakefront parcels surrounding the subject parcel. This is summarized below:
 - Parcel ID #0021-20-09: 200 feet of frontage, 0.90 grade factor; valued at \$404,400 including camp, and \$275,000 for land only without camp.
 - Parcel ID #0021-20-12: 200 feet of frontage, 1.00 grade factor; valued at \$275,000 for land only without camp.
 - Parcel ID #0021-20-16: 170 feet of frontage, 1.00 grade factor; valued at \$255,000 for land only without camp.
- The listers confirmed that, for land valuations of lakefront properties, the only subjective value the listers assign is the grade factor. All other variables are measurements, and standards determined at the 2008 reappraisal.

Committee Appointment

Committee appointed for inspection of property: Steven Adler, Susan Jensen, and William Graves. Committee plans to meet on Saturday, August 12, 2017 at 8:30 a.m.

2. Other business

Appeal Denied Based on Untimely Filing

The Board reviewed a letter sent by Town Clerk Benjamin Heisholt to VTRE Investments LLC. This letter responds to VTRE Investments LLC's tax appeal to the BCA. The appeal arrived after the deadline for appeals; Mr. Heisholt's letter therefore denies the appeal based on untimely filing.

Next BCA meeting

The Board agreed to meet at 6:30 p.m. on Monday, August 14, 2017 to hear the report of the inspection committee and to render a decision on the tax appeal. The Board also plans to perform its biennial review of the voter checklist, pursuant to 17 V.S.A. § 2150, at this meeting.

3. Adjournment

Mr. Adler moved to adjourn the meeting. Seconded by Ms. Jensen and approved by voice vote.

Meeting adjourned at 7:55 p.m.

A true record.

Attest: _____
Town Clerk