

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

**TAX APPEAL HEARINGS
THURSDAY, AUGUST 10, 2023**

Meeting convened at 5:30 p.m. in the conference room of the Barnet Fire & Rescue Station (151 Bimson Drive, Barnet).

Board members present: Rebecca Boardman, Caroline Demaio, Dylan Ford, Benjamin Gates, William Graves, Benjamin Heisholt, Mark Jefferson, Dennis McLam, and Shellie Samuels.

Others present:

- **Listers:** John Fairchild
- **Appellants:** Richard Stevenson and Paula Stevenson.
- **Others:** Shane Stevenson and Calvin Willard.

1. Preliminary items

Mr. Graves called the meeting to order.

Mr. Graves, who had been Chair of the BCA for 30 years, announced that he intended to step down as Chair.

Mr. Gates moved to elect Dennis McLam as Chair, Mark Jefferson as Vice-Chair, and Benjamin Heisholt as Clerk. Seconded by Ms. Samuels and approved by voice vote.

The BCA members signed member oaths. The Listers signed witness oaths.

2. Tax appeal hearings:

a. Appellant: Stevenson, Richard & Paula

<u>Parcel ID #</u>	<u>E911 Address</u>
0008-01-35	712 Stevenson Road

Appellants Richard Stevenson and Paula Stevenson signed witness oaths. Shane Steveson, who also testified on behalf of the appellants, also signed a witness oath.

Mr. McLam read the notice of the meeting and reviewed procedures for BCA tax appeal hearings.

Mr. McLam introduced the Board members present and thereby eligible to participate in a decision in this matter.

Testimony by Appellant

- Shane Stevenson indicated that this appeal is specifically related to the assessment for taxation of the sugar house on the subject property.
- Shane Stevenson indicated that it was his understanding that sugar houses are not taxed in Barnet. He asked if and when it had been voted to tax them.
- Shane Stevenson spoke regarding the taxation of sugar houses by other local towns, including Ryegate and Peacham. He indicated that Ryegate officials told him that the Town of Ryegate had voted to tax

sugar houses, then had collected data on all sugar houses in the town for three years before assessing them for taxation.

- Shane Stevenson stated that at the time the sugar house on the property was built, he was told it was exempt from zoning permitting and property taxes; he stated that at a later date “intent to build” forms were introduced in the zoning process to document agricultural structures exempt from a zoning permit.
- Shane Stevenson stated that after he had completed a zoning “intent to build” form for the sugar house, the Listers documented the structure, but the Listers had stated that it was exempt from assessment and taxation.
- Shane Stevenson stated that sugar houses are not identified in tax assessment records as “sugar houses” but rather identified as various accessory structures; he stated that all sugar houses should be categorized the same for equitable taxation.
- Shane Stevenson stated it does not seem clear that all sugar houses in Barnet are being assessed for taxation.
- Shane Stevenson stated that it seems that not all the sugar houses in Town were brought to the Grand List at the same time; rather it seems there was a time when all were exempt, then some were added gradually to the Grand List.
- Shane Stevenson stated that in 2016 the Listers advised him that sugar houses are exempt from property taxes.
- The Appellants did not present an alternative fair market value for the sugar house on the subject parcel different from that of the Lister’s assessment, but indicated that this appeal is about the tax exemption status of sugar houses generally.

Testimony by Listers

- The Listers presented a written statement, the text of which is reproduced below:
BCA Presentation for Grievance Hearing Aug. 10, 2023

The issue of Stevenson's Sugarhouse came to our attention from a review of notes made during 2020 Reappraisal; stating that reappraiser need not assess because sugarhouses were not taxed in Barnet.

We asked both the Town Clerk and Zoning Administrators if they were aware of any sugarhouse exemptions that had been voted on. No physical evidence has been presented that a vote was conducted.

We researched the State Statutes regarding sugarhouses and discovered 32 V.S.A. 3607a sets a clear directive to assess sugarhouses. Please note the last amendment to this statute was in 1987.

We have contacted the Town of Ryegate regarding taxation of sugarhouses. They stated that they value them and always have.

A copy of the State Statute regarding Sugarhouses was sent to the owners along with our decision from grievance hearing.

To be fair, Listers use comparable properties. We have not been shown any comparable properties that are not assessed.

It is our position as Listers that this building adds value to the property and should be taxed.

- Lister John Fairchild presented oral testimony in support of the Listers position in agreement with and re-iteration of with the written statement reproduced above.
- The Listers presented a copy of the text of 32 V.S.A. § 3607a.

- The Listers presented a book (three-ring binder) containing assessment information on sugar houses assessed by the Listers.
- John Fairchild stated that the computer program utilized by the Listers is a national program and cannot be modified locally; he stated that this program does not allow for a category of structure named “sugar house” and that therefore the Listers must assign a category to each sugar house that most closely matches the sugar house in question.
- John Fairchild stated that the sugar house on the subject parcel was added to the Grand List because the structure came to the Listers’ attention via a note on the property’s Lister Card (assessment document) stating there was a sugar house on the property that was not assessed.
- John Fairchild stated that it is the Listers’ intent to assess all sugar houses; he stated if there are any of value missing from the Grand List, the Listers will add them as they are discovered.

Committee Appointment

Committee appointed for inspection of property: Rebecca Boardman, Caroline Demaio, and Dennis McLam. Committee plans to meet on Friday, August 18, 2023, at 4:30 p.m.

3. Other business

The Board agreed to meet Thursday, September 7, 2023 at 5:30 p.m. to hear the report of the Inspection Committees and to issue a decision.

Town Clerk Mr. Heisholt indicated that the BCA would perform its biennial review of the voter checklist at the September 7, 2023 meeting. He distributed copies of the voter checklist for members to review in advance of that meeting.

4. Adjournment

Meeting adjourned at 7:45 p.m.

A true record.

Attest: _____
Town Clerk