

**TOWN OF SALEM
BOARD OF ASSESSMENT APPEALS
REGULAR MEETING MINUTES
MONDAY, MARCH 17, 2020 -- 7:00 P.M.
SALEM TOWN OFFICE BUILDING, ROOM 1**

PRESENT

Robert M. Green, Chairman
Debra Gernhardt

EXCUSED

Diane Woronik

CALL TO ORDER

Chairman Green called the meeting to order at 6:55 p.m. and recited the legal notice as published in *The Day* newspaper on February 4, 2020.

1. To hear and possibly take action on assessment appeals for real and personal property listed on the October 1, 2019 Grand List. Appeals will be heard by appointment only. Valid appellants were notified by mail.

Therese Natoli, 78 & 79 Music Vale Road, Salem, Loss of PA490, List No. 1314 & 1949

Therese Natoli was sworn in by Chairman Green. Ms. Natoli stated that she received notice of farm reclassification due to change of use. Ms. Natoli presented a slide show and paper documentation as evidence that there has been no change of use in the property since its classification as a farm in 1997. Ms. Natoli explained that she does not file a Schedule F with Federal taxes as there is no income from the farm. There is a new LLC associated with the property and the property owners have maintained various animals and produce since 1997.

The Board recommends that all farm related equipment be declared in a personal property statement to the Salem Tax Assessor no later than October 1st each year. One key is to file federal income tax documents, even if there is no income. With regard to the 'change of use', the property was changed from commercial to pleasure since there was no evidence of income from the property.

Decision: *No decision tonight. A letter will be sent out near the end of the month.*

Kaitlyn Delehoy, 2008 VW Jetta, List No. 492931

Ms. Delehoy was not present

Jonathon Heslop, 72 Emerald Glen Ln., Salem, List No. 1896

Jonathon Heslop was sworn in by Chairman Green. Mr. Heslop stated that he is a new homeowner in Salem. He purchased the property on Emerald Glen Lane in May 2019 through a foreclosure. Mr. Heslop stated that the assessment on his home is

overvalued based on the price he paid (\$321,500) and the cost of improvements made (\$147,143). He feels the assessment should be \$468,643 rather than the current assessment of \$547,900. Mr. Heslop provided a list of comparable properties in neighborhood as well as a recent market assessment. The Board explained that values for tax purposes are set at the time of revaluation, in this case the 18 months prior to October 2016. Current sales, foreclosures, auctions, etc. can't be considered. Cosmetic changes which do not require a building permit are not considered either. Mr. Heslop stated that his home is the highest valued home in the development and he would like to know the reasoning.

Decision: *The BOAA will look at the paperwork submitted, as well as the comparables 2016 to 2019 to determine if any reductions have been made to those properties through the appeals process, and will send a letter by the end of the month.*

Todd Burnett, 380 New London Road, Salem, List No. 142

Mr. Burnett was sworn in by Chairman Green. Mr. Burnett stated that his tax assessment is significantly higher than the appraised value. The Board explained that assessments are taken from the revaluation year (2016) and cannot be reassessed until the next revaluation (2021). In the case of this property, as it was purchased at auction, the sales price can't be used either. If Mr. Burnett has another appraisal done, the Board recommends that it be done within the 18 months prior to October 2021.

Decision: The Board will look at the documents presented and send out a letter by the end of the month with the final determination.

2. ADJOURNMENT

The meeting was adjourned at 8:00 p.m.

Respectfully Submitted by
Monica M. Lord McIntyre, substitute Recording Secretary