

**TOWN OF SALEM
BOARD OF ASSESSMENT APPEALS
REGULAR MEETING MINUTES
SATURDAY, MARCH 7, 2020 -- 9:00 A.M.
SALEM TOWN OFFICE BUILDING, ROOM 1**

PRESENT

Robert M. Green, Chairman
Debra Gernhardt
Dianne Woronik

ABSENT

none

CALL TO ORDER

Chairman Green called the meeting to order at 9:00 a.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.

Linda and Dwayne Anderson, 2005 Parkland Camper, List No. 492751

Linda Anderson and Dwayne Anderson were not present.

Charles and Gretchen Dean, 127 Emerald Glen Ln., List No. 1993

Charles Dean and Gretchen Dean were sworn in by Chairman Green. Mr. & Mrs. Dean had questions about the assessment on a new home as the assessment was significantly up. There is currently a certificate of occupancy for the home, however, the home is incomplete including an unfinished attic space of 408 square feet. Discussion regarding how assessments are calculated ensued.

Decision: *Tabled pending further investigation. The assessed tax liability per square foot and the unfinished nature of the attic, which will decrease the home's current taxed total square footage, will be addressed.*

Vivian Miller, Personal Property, Grand List No. 492845

Ms. Miller was not present.

Akram Abuteem, Personal Property, Grand List No. 492536

Mr. Abuteem was not present.

Chris Gliha, 712 Hartford Road, Salem, Grand List No. 137

Chris Gliha was sworn in by Chairman Green. Chris Gliha was representing Paul Gliha. Mr. Gliha explained that this meeting was a formality based on a conversation Paul Gliha had previously had with the Salem Tax Assessor. The home in question

was finished in January 2019 but is listed as having an in-law apartment above the garage. The apartment is not a finished space and is being used as a storage area. Mr. Gliha produced photos of the space which confirmed the claim. Mr. Gliha will email the photos to Mr. Green.

Decision: *The BOAA will review the photos and will confer with the Assessor regarding the tax liability for the property.*

Randy and Kathleen Augustitus, 110 Rathbun Hill Rd., Salem, Grand List No. 29

Randy Augustitus, Kathleen Augustitus and Joan Nichols were sworn in by Chairman Green. (Ms. Nichols is a forester who assisted with the farm land classification of the property in question.) The Augustitus' are looking for a reversal of the denial of the property as PA490, farmland. The property was purchased in August of 2019 and the Augustitus' continued the lease with Cushman Farms Dairy for haying. The denial was due to the lack of proof of Agri-Business on the property and incomplete Schedule F paperwork at the time of assessment.

Decision: *The BOAA will speak to the Assessor and clarify the continued use of the land as a farm. The BOAA will determine if there is any issue with a PA490 determination and will follow up with a letter by the end of the month. If there was a late fee penalty assessment for the Personal Property Declaration arriving after November 1, 2019, it is not in the purview of the BOAA to alter that fine.*

Rick Taylor, 69 Norwich Rd., Salem, Grand List No. 492929

Rick Taylor was sworn in by Chairman Green. Mr. R. Taylor was present to clarify which items on his property are actually owned by his brother, George Taylor, but were taxed to Rick Taylor. Mr. Taylor produced two lists--one with an itemized list of personal property belonging to Rick Taylor and the other with an itemized list of personal property belonging to George Taylor but currently located on Rick Taylor's property. The BOAA clarified that on all personal property declarations of tax liability, it must be made clear which items do not belong to the property owner and who does own those personal property items.

Decision: *The BOAA will speak to the Assessor and have items owned by G. Taylor but taxed to R. Taylor will be moved to G. Taylor's account and adjustments made for the tax year and moving forward.*

George Taylor, Personal property, Grand List No. 492930

George Taylor was sworn in by Chairman Green. Mr. G. Taylor was present to clarify assessment of personal property as outlined above. His tax liability included penalty assessment for failure to file an accurate Personal Property Declaration.

Decision: *The BOAA will speak to the Assessor and have items owned by G. Taylor but taxed to R. Taylor will be moved to G. Taylor's account and adjustments made for the tax year and moving forward.*

Christopher Smith, 69 Witter Road, Salem, List No. 1818

Mr. Smith was sworn in by Chairman Green. Mr. Smith received a letter indicating that his property was being reclassified from farm to residential and was present to appeal this reclassification. Discussion followed regarding current uses and or changes made to the use of the property since 2014. Mr. Smith did not file a schedule F. If the property is to continue classification as a farm, Mr. Smith must prove the farm is income-producing with a Schedule F or Form 1065. Mr. Smith was asked to email Mr. Green proof that the property is a working farm.

Decision: *Tabled, pending receipt next week of form(s) proving the property is a working farm.*

Dinis Pimentel, Personal property, List No. 492861

Mr. Pimentel's appointment was re-scheduled.

Michael Barbaresi, Personal Property, List No. 492471

Mr. Barbaresi was sworn in by Chairman Green. Mr. Barbaresi received a notice for change of assessment from PA490 to Personal Property. Mr. Barbaresi reviewed a brief history of the revaluation beginning in 2016. The tax liability has been going up even though there have been no changes or accumulation of new equipment. Mr. Barbaresi spoke with the assessor and the assessment will be reduced from \$490 to \$51 based on the documentation.

Decision: *Conclusion will be sent by mail based on confirmation of the Tax Assessor's recommendation to change the Gross Assessment to \$51.*

William G. Hahnel, Personal Property, List No. 492791

Mr. Hahnel was sworn in by Chairman Green. Mr. Hahnel's first concern was about the value of a 32 foot, 1983 travel trailer. After brief discussion, it was determined that the tax liability for the trailer did not change but that the bill was for multiple items. There was also a penalty assessment for failure to file. The BOAA is not able to change penalty assessments.

Mr. Hahnel's second concern was regarding a Jetta which actually is owned by his son.

Decision: *The appeal regarding the trailer was dropped; the appeal regarding the Jetta will be considered when proof of taxes paid by the son is provided to Mr. Green.*

Ted Zito, 15 Centre St., Salem, List No. 1631

Mr. Ted Zito is out of town. Mr. Frank Zito appeared to represent him. Mr. Frank Zito was sworn in by Chairman Green. Mr. T. Zito is appealing the assessed value of the property indicated as only 2 of 6 certificates of occupancy had been issued as of October 1, 2019. Ted Z. spoke with assessor; Ted Z. believes the building is too highly assessed--in part because the apartments can only be rented to persons aged 55+, as well as the unfinished state of the apartments. As of October 1, 2019, the building was mostly complete.

Decision: *No decision. The BOAA will need to see an appraisal for the property if the owner(s) believe the assessment to be too high.*

Walt and Lynne Christen, 2004 Montana Camper, List No. 400144

Mr. & Mrs. Christen were not present.

Richard Baldi, 2015 Volvo Excavator, List No. 492483

Mr. Richard Baldi and Mr. Clayton Baldi were sworn in by Chairman Green. Mr. R. Baldi was appealing the tax of the equipment because the equipment is only used to collect material to be processed at a different location. Regulation states that a property tax exemption may be given if there is proof that Colchester approved the exemption via a tax assessment. If the excavator was in Salem on October 1, 2019 or for 3 months before that, proof must be produced that the tax was assessed elsewhere or Salem will assess the tax.

Decision: *In the coming week, Mr. Baldi will submit to Mr. Green documentation that the property in question was on this year's property list in Colchester.*

Carl and Linda Meadows, 2004 Montana Camper, List No. 400144

Carl Meadows and Linda Meadows were sworn in by Chairman Green. Mr. and Mrs. Meadows stated that the assessment on their camper went up significantly and they were questioning why this occurred. Although they have made changes to the camper complying with ADA regulations, they feel this has actually reduced the value of the camper. It was explained that the tax valuations are based on the NADA book.

Decision: *The BOAA will ask the Assessor to investigate the increase and the BOAA will send a letter of explanation by the end of the month.*

Robert Dziedzic, 34 Gardner Lake Heights, List No. 194

Robert and Teresa Dziedzic were sworn in by Chairman Green. Mr. and Mrs. Dziedzic were questioning the current valuation of their seasonal home. The property is listed as having heat and a bedroom but there is no HVAC in the cottage. There is no bedroom either, merely a bed on the sunroom porch. The cottage consists of kitchen/living/sunroom and 1/2 bath--toilet and sink only.

Decision: *The BOAA will look into the situation regarding the bedroom and 1/2 bath and will send a letter with their findings by the end of the month.*

Diane Burns, 306 Old Colchester Rd., Site 101, Salem, List No. 400104

Ms. Burns was sworn in by Chairman Green. Ms. Burns questioned the increase in her taxes on the property (a trailer). After brief discussion, it was determined the increase was actually a tax penalty for failure to file personal property declaration by the deadline.

Decision: *No change. Increase was due to penalty.*

John Spigel, 27 Maynard Rd., Salem, (A.) List No. 400614 (personal property) and (B.) List No. 587

Mr. Spigel was sworn in by Chairman Green. (A.) Mr. Spigel is appealing tax assessed on him for personal property owned by T-Mobil--an insulated canopy over T-Mobil equipment on the tower located on Mr. Spigel's land. Mr. Spigel stated that his filed declaration states that T-Mobil owns property on the tower and he does not; however, he has no way of knowing if T-Mobil claims the property on their tax declaration. (B.) Regarding the assessed value of the house on the property. Mr. Spigel stated that the house is incomplete; after some discussion and review of documents, Mr. Spigel states that the assessment should be based on 72% of the replacement value of the home, not the 75% put forth by the assessor. Additionally, Mr. Spigel felt that the valuation of the land was too high based on 'replacement value'. The Town of Salem uses "Market Value" when revaluating property. Discussion followed regarding fall down zone (of the tower), income produced via the tower, commercial property vs. income-producing property, sold property vs. valued appraisal.

Decision: No change.

2. ADJOURNMENT

The meeting was adjourned at 2:46 p.m.

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