

**TOWN OF SALEM
BOARD OF ASSESSMENT APPEALS
REGULAR MEETING MINUTES
MONDAY, MARCH 16, 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 7:05 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.

Kaushik Patel, Representing Salem 4-Corners Package Store, List No. 400786

Kaushik Patel was sworn in by Chairman Green. Mr. Patel stated that his assessment has changed dramatically but nothing in the store has been changed. A review of the Personal Property Declaration was made and it was determined that the taxable total increased from \$610.00 to \$12,460.00. Mr. Patel stated that he purchased the store in 2007 and has only updated the register and computers. The Board recommended that Mr. Patel have a depreciation schedule drawn up, perhaps by an auditor, and bring that document in for the assessor to review.

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

Steven Boutelle, Personal Property, List No. 492688

Mr. Boutelle was not present

Dennis O'Sullivan, Failure to File, List No. 400525

Dennis O'Sullivan was sworn in by Chairman Green. Mr. O'Sullivan had questions about the nature of the increase in taxes for his business entity (O'Sullivan & Mason Contractors). As no personal property declarations were filed, the Board explained that the Assessor makes an estimate and adds the 25% penalty (for failure to file) to that estimate. Mr. O'Sullivan turned over a list of currently owned items; the Board will turn that list over to the Assessor who will compare it to the current list.

A second issue is that there are trailers on the property, one for the business and one is personal property, and if those trailers were being taxed. Yes, they are taxable in

Salem if they are located in Salem.

The recommendation, by the Board, is to make two declarations each year--one for the business and one for personal property. The declarations must be returned to the Town by November 1st of each year whether anything originates from the Town or not. A third issue was regarding a trailer owned by a friend and kept on Mr. O'Sullivan's property. Any items on that property are the tax responsibility of the landowner; tax occurs where the item is located. Any vehicle, registered or not, has a tax liability which must be paid to the Town.

The Board recommends a Personal Property Declaration every year, including any items that are not owned by Mr. O'Sullivan and indicating who owns the item(s) and where that person lives.

Decision: *The BOAA will send a letter by the end of the month with any updated information regarding the itemized property list.*

Victor & Virginia Vesnaver, 70 Morgan Rd., Salem, List No. 920

Victor and Virginia Vesnaver were sworn in by Chairman Green. Mr. Vesnaver stated that, over time, the assessment of their property seems to have increased and is widely apart from the actual value of the home. Mr. Vesnaver explained that the house is very dated and that other houses in this price range are much newer and are updated. The Vesnavers have looked into possibly selling the property and it is nowhere near the value it is being assessed at. Additionally, the Town has the property listed as having 5 acres of wetlands when there is really closer to 7 1/2 acres and the Vesnavers would like that reflected in the tax assessment. Discussion followed regarding how wetlands are determined and how assessments are done in general.

Decision: *The BOAA will speak to the Assessor and request a review of the wetlands. A letter will be sent near the end of the month.*

Sean Reith, 57 Witter Rd., Salem, List No. 2134

Mr. Reith was sworn in by Chairman Green. Mr. Reith stated that he purchased the vacant lot at 57 Witter Road last spring. The land is assessed at approx. \$132,000. Mr. Reith believes that number to be significantly higher than the appraised value of \$92,000 and that the assessment is not in line with similar sites. The Board reminded Mr. Reith that the value is taken from 2016 revaluation and not from current market value or appraisal. Discussion followed about the possibility of filing the empty land as forest, after it has been classified as such. That would reduce the tax liability.

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

Carlos Acuna, Personal Property, List No. 492862

Mr. Acuna was sworn in by Chairman Green. Mr. Acuna received in the mail a form to declare personal property associated with his small business. Because he does not

have any personal property associated with the business, he read the notice as excusing him from making such a declaration. The Board explained that, as a business (no matter how small), he must file a personal property declaration annually. As nothing was filed, the Assessor made an estimate.

Decision: *Recommendation to file each year with a description of the business and an explanation of why there is no personal property being claimed. Be prepared with Federal Income Tax Form showing Schedule C. A letter will be sent by the end of the month.*

Alexander Fatone, Personal Property, List No. 492867

Mr. Fatone was not present

Dinis Pimentel, Personal property, List No. 492861

Dinis Pimentel was sworn in by Chairman Green. Mr. Pimentel was rescheduled from an earlier date. Mr. Pimentel stated that he received a tax bill for a company/business. He explained that there is no business; he had registered the name to hold it. There is no income, therefore no Federal Income Tax statement; it is only a company name and web address.

Because he has a company name, Mr. Pimentel should file each year, whether he gets a statement or not. He may use Schedule C to declare 'no property'.

Decision: *A letter will be sent around the end of the month.*

2. ADJOURNMENT

The meeting was adjourned at 8:50 p.m.

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