

Board of Abatement Meeting

June 29, 2015

5:00 p.m.

Wolcott Town Office

Present:

Belinda Clegg	) BCA & Selectboard
Bessie Martin	) Selectboard
Richard Lee	) Selectboard
Eric Furs	) Selectboard
Bradley Allen	)BCA
Dolly Holton	) BCA
Cindy Lowell	)BCA
Amy Noyes	)BCA
Tom Martin	) Lister
Wayne Keller	) Lister
Linda Martin	) BCA, Secretary
Donald Putvain	) taxpayer
Colleen Putvain	) taxpayer

Amy Noyes opened the meeting at 5:06 p.m.

Belinda Clegg nominated Amy Noyes to serve as Chair of the Board of Abatement and Board of Civil Authority until the next election. Bradley Allen seconded the nomination.

Cindy Lowell called for nominations to crease. Richard Lee seconded the nomination.

Motion passed on an oral vote.

Board of Abatement Hearing – parcel #03030

Amy read the letter submitted by the Putvains. They are requesting reimbursement of (#1) overpaid property taxes for tax years 2007-2013 in the amount of \$2,975.18. They claim the town had taxed them at a higher rate for a three acre sand pit from 2007 to 2014.

The property in discussion (25 acres) holds a Land Use Permit since 1996 to operate a sand pit (#2) for the Town's use. The adjoining property (Taylor) also held the same permit. The extraction area allowed was approximately 4 acres, mostly on the Taylor property.

Amy then read a letter submitted by the Listers outlining how the property was appraised. (#3)

The sharp rise in land values and sales showed that our assessments were well below the 100% of FMV. In 2006 the town was at 72.77% of FMV or 26% less than land was selling for. (#4) In 2007 the Town conducted a statistical reappraisal on the land value only with the appraisal firm

of Douglas McArthur. The parcel was taxed as a whole from 2007 to 2014 but with a slight (#5) increase in the land grade from a 1.00 to 1.10 to reflect the sand pit.

In 2014 the Town hired the appraisal firm of NEMRC to conduct a town wide reappraisal. In May of 2014 they separated 3 acres out at a higher rate for a sand pit at \$12,000 per acre. Four itemized property cost sheets were submitted showing acreage for a sand or gravel pit at \$12,000 per acre. (#6) In January of 2015 after having a discussion with the Putvains the Listers reduced their value from \$78,900 to \$60,500 by taxing the parcel as a whole. (#7 & 8) No taxes were paid for the \$78,900 value as a new tax bill was issued before the end of the tax year. (#9)

Deliberate Session – the board reviewed the testimony and facts presented to them.

Eric Furs motioned to deny the requested on the grounds that 1) all years in question were taxed as a whole and the Board of Abatement can't change the assessment and finds no mistake of the Listers, 2) only one year was taxed at a higher rate on three acre but they never paid taxes because it was corrected by the Listers and 3) the permit runs with the land and is still open. Bradley Allen seconded the motion. Motion passed on a vote of 7 yes and 2 no.

Respectfully submitted,

Linda Martin, BCA Secretary