

03-14-2015 Minutes Board of Assessment Appeals

Meeting was called to order at 9:00 a.m by Debra DeFelice.

Members present were Debra DeFelice (Chair), Matt Thompson (Secretary) @ 9:00.

Jay Berardino arrived @ 9:03

The following hearings took place on Saturday, March 14, 2015.

The following decisions were made:

Roger and Lisa Passavant		2 Cherry Lane or 58R Fowler Ave	
Farm – assessor taxed feed supplies for horses and ponies. Argues this is contradictory to town policy and CT DRS.			
	Application Rejected	Unanimously Approved – reduced assessment by \$5,979. See below for changes and reasoning.	
X	Application Accepted		
Previous Assessed Value		New Assessed Value	
\$24,570		\$18,591	
Special Notes/ Instructions			
Argues that hay and grain should not be taxed, nor the cleaning of the blanket			
Board has granted repeal of assessment on blanket cleaning and bedding, but not on feed.			

Diane M. Ditacchio – Whole Enchilada LLC/PP		370 Main Street	
Non – filer – 25% penalty. Did not depreciate value because she did not file.			
\$5,210 (2013 value) needs to be depreciated for 2014 tax year. Plus the 25% penalty.			
	Application Rejected	Unanimously Approved	
X	Application Accepted		
Previous Assessed Value		New Assessed Value	
\$7,440		\$4,689 plus 25% penalty	
Special Notes/ Instructions			

Roderick Griffith		585 Wallingford Rd Suite 21	
Personal items in storage unit, not business supplies and was a non-filer. Provided pictures of storage unit filled with personal items (see file). Put value on only two items of personal property.			
	Application Rejected	Unanimously Approved	
X	Application Accepted		

<input checked="" type="checkbox"/>	Application Accepted	
Previous Assessed Value \$6,210		New Assessed Value \$98
Special Notes/ Instructions Mail to: 251 Bluff View Drive Guilford CT 06437		

Horseshoe Hill LLC – Mike Falana representing Kimberly Sevigny		186R Higganum Rd.
Appealing – farm exemption – code17 denied. Town wanted schedule C or F but did not receive. Assessors office estimated code 16, 20, and 23 based on competing horse farms. Argues that farms (and by extension, his horse farm) falls under CT law and equipment and other things are not taxable.		
<input type="checkbox"/>	Application Rejected	Unanimously Approved
<input checked="" type="checkbox"/>	Application Accepted	
Previous Assessed Value \$15,470		New Assessed Value \$8,470
Special Notes/ Instructions		
Board has agreed to give appellatant \$10,000 reduction on appraisal for furniture and fixtures assessment.		

John and Belen Monti		102R Coe Rd.
Argues taxes are no in line with other similar properties in the area, are in rear lot. Estimates value is \$375,000. Being assessed for a bedroom that is really just an open room. 1/3 of an acre is also slanted/on a decline and unusable. Shed and gazebo are on rock, and therefore, are temporary structures.		
<input type="checkbox"/>	Application Rejected	Unanimously Approved
<input checked="" type="checkbox"/>	Application Accepted	
Previous Assessed Value \$307,160		New Assessed Value \$302,120
Special Notes/ Instructions Room classified, as a bedroom does not factor in assessed value. Shed and gazebo are actually taxable, regardless of the foundation. Board removed excess land assessment because it is useless.		

Durham Wine and Spirits LLC John Mone		6D Main Street	
Argues – being charged property taxes for the past 3 years for improvements, but nothing new has been done to improve the building.			
Was audited and found certain items were not being claimed and charged a penalty. Went through list of new items from audit – cooler - and compared to appellant's declaration from 2007 of items and value. Some items were off in valuation.			
	Application Rejected	Unanimously Approved	
X	Application Accepted		
Previous Assessed Value		New Assessed Value	
2011- \$51,710		2011 - \$38,180	
2012 - \$43,655		2012 - \$31,590	
2013 - \$ 35,196		2013 - \$26,176	
2014 - \$24, 790		2014 - \$19,376	
Special Notes/ Instructions			
Revised audit use 35% of 15 year life assets and reduced the \$31,000 cooler cost to \$28,000.			

Carl Lombard PP represented by Richard Rowe		182 Higganum Rd.	
Carl Lombard does not own farm equipment or have a business. Richard Rowe owns the equipment and parks them on the property. He does not have the furniture and fixtures as listed by the Assessor's office.			
	Application Rejected	Unanimously Approved	
X	Application Accepted		
Previous Assessed Value		New Assessed Value	
\$22,840		\$17,590 includes penalty	
Special Notes/ Instructions			
Mail to: Richard Rowe PO Box 4 Durham, CT			
Send copy to: Carl Lombard PO Box 293 Altoona FL 32702			
Board removed the assessment for furniture and fixtures. Mr. Rowe will file a declaration, schedule and exemption form next year in order to exempt his farm			

equipment from taxes.

Richard & Michelle Rothstein		19 Old Powder Hill Rd.	
Residential Property Record Cards for equivalent houses with approximately the same amount of land located within ¼ mile of the house, consistently have their land valued on average, \$90,000 less than what the land is valued at. Very limited usable land – steep slope. Argues fair value is \$192,709 (using example #3 from file).			
	Application Rejected	Unanimously Approved	
X	Application Accepted		
Previous Assessed Value		New Assessed Value	
\$428,820		\$367,156	
Special Notes/ Instructions			
Granted reduction on land value.			

Jay motioned to consult with CT DOA (Dept of Agriculture) to clarify if farm machinery equipment exemption applies to horse boarding facilities. Section 1-1 of the CT General Statutes is unclear.

The motion specifically requested the assessor ask for a decision "in writing" from CT DOA clarifying once and for all whether or not Equestrian Boarding Facilities are considered "farms" under Ct State Statute 1.1.

Matt seconded the motion and it passed unanimously.

Meeting was called to a close at 1:22