

Town of Montville Board of Assessment Appeals

Regular Meeting Minutes

Wednesday, March 6, 2013

6:00 p.m. – Room 203 – Town Hall

Property Owners in the Town of Montville are hereby notified that the Board of Assessment Appeals will meet during the month of March at Town Hall for the sole purpose of hearing appeals related to assessments of Real Estate, and Personal Property for the October 1, 2012 Grand List as well as the 2011 Supplemental Motor Vehicle assessments.

All persons wishing to appeal their assessments on the Grand List of October 1, 2012 were required to submit an appeal form by February 20, 2012.

Hearings will be held by appointment on the following dates:

Tuesday, March 5, 2013 6:00 p.m.

Wednesday, March 6, 2013 6:00 p.m.

Saturday, March 9, 2013 9:00 a.m.

The meetings will be held in Room 203.

1. Call to Order

Chairperson Mattson called the regular meeting of the Board of Assessment Appeals to order at 6:07 p.m. after establishing a quorum.

2. Roll Call

Present were Board Members Mattson, Socha and Pike (alternate).

3. To consider and act on a motion to hear appeals brought to the Board of Assessment Appeals regarding personal property and real estate for the Grand List of October 1, 2012.

Personal Property Appeal of Vasilios Sezenias of S&P Tans, LLC for property located at 2020 Route 32, Uncasville, Account #E2007077.

Mr. Sezenias was sworn in by Board Member Pike. Mr. Sezenias was sent to the Board to obtain approval for a credit to his account for the lease of an item that he had neglected to disclose for years 2008, 2009, and 2010, minus the penalties and interest. The Bank paid the taxes for the item, but the Tax Collector's office was unable to locate the receipt of payment. The Board felt that this was a technical/financial issue. They directed him to the Finance Director who might be able to further advise him.

Personal Property Appeal of Ken Thomas, Wireless Solutions, for property located at 695 Route 32, Uncasville, Account #A9700043.

Attorney Harry Heller and Mr. Thomas were sworn in by Board Member Pike. Representing Mr. Thomas was Attorney Heller. Attorney Heller stated that Mr. Thomas received a personal property bill for the two (2) towers located on his property. The towers were assessed at \$6,905.00 in 2010 and 2011. Due to a clerical error, the wrong amount was filed on the declaration in 2012 by Wireless Solutions, LLC. The correct amount should be \$6,905.00 as it was in the previous years. The towers have already reached their 30% depreciation value.

Personal Property Appeal of Richard Archer, Jr., for property located at 417 Chapel Hill Road, Uncasville, Account #B2012790.

Mr. Archer was sworn in by Board Member Pike. Representing Mr. Archer, Jr., was Attorney Harry Heller. Mr. Archer, Sr., received a notice for an out-of-state motor vehicles assessment bill and, subsequently, mailed a letter refuting the bill based upon the fact that he is a full-time resident of Vermont and provided proof to that end. Mr. Archer, Jr., then, received the assessment bill for an out-of-state motor vehicle. Mr. Archer, Sr., visits Montville periodically to check upon his properties and visit his son, but does not reside in Montville. The home at which Mr. Archer, Jr. resides is owned by Mr. Archer, Sr. All of Mr. Archer, Sr.'s, vehicles are registered and insured in Vermont.

Personal Property Appeal of RBS Citizens (Citizens Bank) for property located at 221 Route 32, Uncasville, Account #A0000080.

Mr. Frank A. Garguillo, Vice President, Corporate Tax, Citizens Bank, was sworn in by Board Member Pike. The re-evaluation audits date back to 2008. Mr. Garguillo requested that the Automatic Teller Machines (ATM) located on the properties be returned to the computers and electronics category from furniture and fixtures category. He presented a binder which included definitions of what is considered a computer including excerpts from Connecticut law, IRS rules, and a diagram. A computer depreciates at a faster rate than furniture/fixtures thus changing the value of the machines. He does not question the value, but the categorization of the ATMs.

Personal Property Appeal of Courtland and Debra Brown for property located at 400 Oxoboxo Dam Road, Oakdale, Account #H20129011.

Mr. Courtland Brown was sworn in by Board Member Pike. Mr. Brown questions the assessment of \$4,700.00. He did have a contracting license, but did utilize nor renew his license. He is in possession of a 1973 Ford F-350 Pick-up Truck with 183,000 miles and presumes that this is the item in question. The vehicle is currently unregistered and is

sitting on his property. Another possibility is a deck that was squared off following the removal of an octagonal pool. The specific item being assessed will need to be determined prior to making a ruling.

Personal Property Appeal of Courville's Garage for property located at 232 and 234 Route 163, Montville, Account #C4013300.

Ms. Diana Jacaruso was sworn in by Board Member Pike. Ms. Jacaruso has been working with TMA Tax Associates who were hired to conduct the re-evaluation of the property to clarify the discrepancies between the amounts indicated on their submitted form and that of the audit. She has determined that the re-evaluation includes a number of items which were no longer in use and were written off in 2011. Ms. Jacaruso explained that most of these write-offs are reflected in the taxes, while other items were re-classified. In addition, a \$500 tool exemption which they have been receiving for the past 30 years was not included in the 2012 assessment. Because she is in the process of resolving the issue, her appointment was re-scheduled for Saturday, March 9, 2013, 10:00 a.m. by the Board.

Personal Property Appeal of Houghill Investments (Brown Derby) for property located at 158 Route 32, Uncasville, Account #Q0327700.

Mr. Douglas Adams, Owner, Mr. Glen Aldrich and Cherie Kelley, Accountants, were sworn in by Board Member Pike. The appellants questioned their recent audit for the years 2008, 2009, and 2010. Mr. Adams completed and submitted the property tax declaration forms for the years in question with the help of the Tax Assessor's office. Upon review in May 2012, the accountants discovered that a number of items that should have been removed from the declaration due to a fire in 2000 were still included. Also in question is a built-in walk-in cooler and a roof-top air conditioning unit which the Assessor considered personal rather than real property. The originally filed corporate tax returns have since been amended to agree with the current revised declaration schedule. They are requesting that their taxes be based on the net assessment amount rather than that of the total value:

2008	Total Value: \$45,532	Depreciation Value: \$26,659	Net Assessment: \$18,661
2009	Total Value: \$45,532	Depreciation Value: \$23,931	Net Assessment: \$16,752
2010	Total Value: \$46,232	Depreciation Value: \$22,165	Net Assessment: \$15,516

Personal Property Appeal of Robert J. Dube, Sr., for property located at 168 Pequot Ledge, Oakville, Account #D2004093.

Mr. Robert J. Dube, Sr., was not present for his scheduled appeal hearing.

Appeal of Mohegan Pequot Flowers for property located at 1048 Route 32, Uncasville, Account #M4033100.

Mohegan Pequot Flowers was not present for his scheduled appeal hearing.

Personal Property Appeal of Roy Oliva for property located at Lot 39 Laurel Lock, Oakdale, Account #O2002083.

Mr. Oliva was sworn in by Board Member Pike. Mr. Oliva felt that the assessment was too high based on the age, condition, and value of the vehicle. The vehicle in question is a 1981 Franklin pan coach trailer with a tow behind and attached patio valued in 1981 at \$12,900.00. He estimates the length at 34'. While the vehicle has no salvage value, Mr. Oliva felt that an assessment of \$2,500.00 would be agreeable.

Personal Property Appeal of Josephine Tuttle for property located at 15 Cottage Road, Oakdale, Account #L9500060.

Ms. Tuttle and Mr. Eric Jensen were sworn in by Board Member Pike. Ms. Tuttle and Mr. Jensen questioned the increase in the gross assessment of their 40' camper. The property was purchased in 2008 for \$6,500.00 and included a 36' x 12' deck and a 6' x 6' shed. No improvements have been made to the property since its purchase. Ms. Tuttle confessed that she did not complete the form correctly. They seek the removal of the penalty fee and an assessed value of \$9,000.00.

Personal Property Appeal of Vincent and Kathryn Walker for property located at 50 Maple Avenue, Account #W2012205.

Ms. Vanessa Walker, daughter of Vincent and Kathryn Walker, was sworn in by Board Member Pike. A letter was submitted by Vincent and Kathryn Walker requesting their daughter, Ms. Vanessa Walker, represent them before the Board. Mr. Walker was informed by the appraiser that the item in question is a motorcycle which was parked in their driveway. Mr. and Mrs. Walker own a home in Connecticut and visit the state from time to time for a week or so at a time, totaling approximately 90-days per year. They are full-residents of the state of Florida and all of their vehicles are registered in Florida.

5. Adjournment

Meeting was adjourned at 8:57 p.m.

Respectfully Submitted by:

Agnes Miyuki, Recording Secretary for the Town of Montville.