

**TOWN OF EAST MONTPELIER BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING**

**Wednesday, August 23, 2023 at 6:30 P.M.
AT THE MUNICIPAL BUILDING**

Tax Appeal Hearing: Arthur Montague, 437 Putnam Rd Parcel #07-024.000

Present: Edie Miller, Ginny Burley, Treasurer, Michele Pallas, Janice Aldrich, Carl Etnier, Elise Thorsen, Jennifer Zollner, Scott Hess, Rosie Laquerre, Listers: Deborah Fillion, Chris Racanelli, Ross Hazel; Appellant, Arthur Montague

The hearing was called to order at 6:32 PM by Chair, Jan Aldrich. Clerk Laquerre recused herself from participation, citing possible conflict of interest since her brother and the appellant's sister have been domestic partners for ten years. Oaths were administered to all in attendance.

The Listers began the hearing by describing how they valued the property in question. Ms. Fillion noted specifically from the Listers' Handbook that "Housesite value is not used in the tax classification system. It is used in the state's income sensitivity programs. A housesite is that portion of a homestead that includes the principal dwelling and as much of the land surrounding the dwelling as is reasonably necessary for use of the dwelling as a home. However, a housesite cannot be more than two acres." The itemized property costs sheet was provided for those in attendance at the office. This information was not available to those participating online. You can apply only one domicile or housesite for Vermont's tax prebate program. The parcel in question is a 25 acre parcel with a house and a barn. The owner used to occupy the barn and rent out the house. He then moved to the house and did not rent out the barn. The housesite value was duplicated. Ms. Fillion noted that there were a couple of other parcels where this problem occurred. The Listers conducted a site visit to the property and determined that because the barn had a kitchen, two bedrooms, a full bathroom and a half bathroom. Listers assess for highest and best use and are being consistent across town. Ms. Fillion noted that the assessed value doesn't change. The issue is how much of that value is assessed as housesite, which becomes critical when you are eligible for state payments. Next year's state payment may be reduced because the housesite value is lower. She also clarified that a homestead is all your land not used for business or rental purposes.

Mr. Montague expressed confusion regarding which numbers were used for the state rebate program. He was concerned that the amount he would receive would be reduced because of the new reduced housesite value. He asserted that he uses the barn as an office, storage, and hay loft and considers this building an outbuilding. He suggested that there are other properties that are similar to his that do not list the outbuildings as "dwellings". He also expressed concern that there are two separate 911 addresses for the parcel. He asked what he can do to make the barn portion considered an outbuilding. Mr. Montague gave examples of other parcels that have outbuildings that are not considered dwellings although they could be lived in and asked that his property be treated the same as everyone else's. He asked again what he needed to change for it to be considered an outbuilding.

Mr. Etnier noted that some barns are equipped with septic systems, electricity, sinks and toilets. Mr. Hazel noted that the barn space has a full kitchen, two bedrooms, carpeting, washer/dryer

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hookup, with walls painted (1,680 square feet of finished space). Enough changes would need to take place so that the space wouldn't be able to be confused with a dwelling. The living space is assessed at \$69,000. Mr. Montague explained that it was primarily used as an office. Mr. Etnier asked the Listers if they had case law that defined a "dwelling". Ms. Aldrich asked for a copy of the cost sheet that the Listers were referencing.

Ms. Aldrich requested volunteers for an inspection committee. Mr. Etnier, Ms. Zollner and Mr. Hess will arrange with Mr. Montague to inspect the property. The Board will reconvene on Thursday, September 21 at 6:30 p.m. to discuss the inspection results, any further information from the Listers and Appellant and will render an opinion.

Respectfully submitted,

Rosie Laquerre, Clerk