

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

Thursday, September 21, 2023 at 6:30 P.M.

Present: Carl Etnier, Jan Aldrich, Elise Thorsen, Scott Hess, Ginny Burley,
Jennifer Zollner, Rosie Laquerre

Also Present: Ross Hazel, Deborah Fillion, Arthur Montague

The meeting was called to order at 6:36 PM, by Chair Aldrich

Ms. Thorsen moved and Ms. Zollner seconded approval of the minutes of August 23. There were minor amendments made to clarify the record and the motion passed and minutes were approved as amended. Clerk Laquerre reminded all present that the Oath taken at the previous meeting related to this matter was still in effect.

TAX APPEAL HEARING CONTINUATION

Arthur Montague, 437 Putnam Rd Parcel #07-024.000

Ms. Fillion noted that Fig. 1 of the Inspection report states there is one bedroom, however, the Listers believe there to be two bedrooms. The inspection committee members agreed that there are two bedrooms and that should have been reflected in the inspection report. Ms. Fillion also noted that it appears that appliances have been removed. Mr. Montague responded that there were appliances in the building, however, they were not in working order, so they were removed. He also noted that the building has been used only for storage for the last eight years.

Ms. Fillion explained that when Listers appraise properties, they appraise at the “highest, best use”. The barn is listed as a dwelling because as of April 1, it had a full bathroom, half bath, full kitchen, washer and dryer hookups, carpeting and is well-maintained. A real estate professional going into this space would consider it a dwelling. It could be moved into with minimal work.

Mr. Montague reiterated that he has not lived in the space for more than eight years and asked what changes would be necessary to appraise this as an outbuilding instead of a dwelling. He said that the water line is broken and the fridge and stove have been removed and that he could “tear it apart” if that’s what needs to be done. He also asked how it would be valued going forward. He expressed concerns about continuing to be able to afford the taxes on the property, not knowing what changes to make for it to not be appraised as a dwelling next year. He also noted that he wanted his property treated the same as other properties with similar situations. Mr. Montague had questions about how the taxes and state rebate payments were calculated. Clerk Laquerre offered to contact him with a phone number for taxpayer individual assistance. Mr. Montague offered two properties that he felt were comparable with his that were not being assessed as two dwellings. The first was the former King property located on Vincent Flats Road. Ms. Fillion responded that when the last re-appraisal was performed in 2009, the trailer to the side of the main house was considered uninhabitable and is not assessed. The second property owned by Shari Wolf on Lyle Young Road features a space above the garage. The Listers noted that it’s simply a large space that was once used while the main dwelling was being re-built after a fire and has not been inhabited since. There are no appliances or other accoutrements that would make it habitable. Mr. Montague again noted that he felt his property should be considered the same as other similar properties.

There being no further evidence to come before the Board, the Listers and Mr. Montague were excused from the discussion and informed that a written decision would be published prior to October 3, which is 15 days from the time the inspection report was made available.

The Board entered into deliberative session to consider the evidence presented. Mr. Etnier moved, and Ms. Thornton seconded that we deny any change in the listed values, the housesite value and non-homestead allocation for the grievance of Mr. Montague due to the following reasons:

The space is well maintained and contains

- 2 front entrances and 1 rear entrance
- Office
- Living room
- Kitchen
- 2 bedrooms
- 1 full bath and 1 half bath
- Appliance hookups

The motion passed, with Clerk Laquerre abstaining.

Mr. Etnier requested that information relative to abatement of taxes accompany the decision.

The meeting adjourned by consensus at 7:19 PM

Respectfully submitted,

Rosie Laquerre, Clerk