

Town of Chelsea
Board of Assessors Minutes
November 3, 2011, 6:30PM
Chelsea Town Office

Regular Meeting

I. Call meeting to order

Linda Leotsakos, Chair, called the meeting to order at 6:30.

Members present were Linda Leotsakos, Mike Pushard and Ben Smith. Also present were Rick Danforth, Judy Williams, Maxine Pushard, Susan Sargent, Jessica Trask, Nathan Trask, Jeremy Hiltz and Jake Swan.

Linda stated several adjustments to the agenda:

- Add Michael Palmer and Jessica and Nathan Trask to the abatement application list.
- Under Other Business (IV), add:
 - Linda has set Friday, November 11, beginning at 8:30, as the date and time for Assessor Agent Thomas Hayes to meet with the Board to review abatement applications and to make site visits, if appropriate. Mike and Ben will be available that day.
 - Corrective Abatements for two Eastern Ave. properties will be discussed under "Other Business."

To clarify procedure for this meeting, Chairperson Linda Leotsakos stated that she had checked with Mike Rogers at Maine Revenue Services about conducting Abatement discussions with taxpayers. An open, public meeting is appropriate; however, discussions are limited to the particular taxpayer whose abatement application is being considered. The Chair may elect to allow public comment, but any such comment will not be allowed until discussion with the taxpayer is completed. Abatements will be considered in alphabetical order, beginning with those represented in person first. Linda also stated that she had spoken with, or left messages for each taxpayer who had submitted an application for abatement.

II. Scheduled Items:

A. New Business:

1. Consider Abatement Applications Received to Date, beginning with taxpayers who were present.

Richard Danforth –Map 08, Lot 074 Two abutting lots for which Rick submitted proper paperwork in Oct., 2010, requesting the lots be merged. This is corrective. According to Ariel Survey, the merged lots contain 3.84 acres. Recommendation: Abate all of Acct. 296 valuation of \$17,000, eliminate Lot #074; adjust Lot 076 as follows: Land valuation, \$24,288 + Building value \$165,000 – Homestead Exemption \$10,000 = \$197,288. This results in adjusted tax amount of \$2,922.39.

Mike asked if this is the same abatement that was denied last year – No

*Ben moved the Board accept the recommendation as presented, Mike seconded and the vote was unanimous.

Jeremy Hiltz – Map 07, Lot 019 Jeremy summarized damage to the house before he purchased it and requests an abatement of \$25,000 in valuation. This is the old Frank Monroe place, but does not include the garage, which belongs to Greg Doughty. Jeremy is not the “Owner of Record” as of April 1st. The Board needs clarification about addressing cases such as this. The application is not completed correctly and Linda offered to help Jeremy correct his application. Linda also explained to Jeremy that his application for Homestead exemption could not be approved until he had lived in the home for a year.

*Ben Smith moved the Board extend to December 15, 2011, to allow time to review this with Assessor Agent, to check regulations about abatements requested by new owners (after April 1st), to provide time for Jeremy to correct his Application for Abatement and to do a site visit with Assessor Agent. Mike Seconded the motion and it was voted unanimously.

Maxine Pushard – Map 11, Lot 158

Mike Pushard stated for the record that he is not related to Maxine and can, therefore, participate in his capacity as Assessor.

Maxine explained that this property is known as the “old Cooper Store.” There are two buildings: the old store is a shell only and the barn is in bad shape; the roof leaks. There was an abatement denial in 2006, which Maxine does not recall. Maxine also stated that about three years ago, a car went through the house, causing a lot of damage. She feels the valuation is extremely high for the condition of the property.

Rick Danforth recalled that Ben Pushard applied for the abatement that was denied in 2006.

*Ben moved to approve an extension to December 15, 2011, to allow time for the Assessor Agent to review the property. Mike seconded the motion and it was voted unanimously.

Maxine Pushard – Map 13, Lot 176 This is an older mobile home which has been on the same lot as Maxine’s homestead for a long time. She asked why she is taxed twice for the same lot. Linda explained that when there are two residences on one lot the town taxes for two building lots. Linda also stated that the Chelsea tax map identifies a separate lot, #174, where the homestead is situated. However, she has not located a deed to verify the separate lot.

*Ben moved and Mike seconded to approve an extension to December 15, 2011, to allow time for the Assessor Agent to review the map question and to look at the mobile home assessment. It was voted unanimously.

Marshall Swan, Represented by Jake Swan – Map 11, Lot 010 Marshall submitted an Application for Abatement of the building value, \$115,000, writing that his son owns the property. The deed of record, as of April 1, 2011, lists Marshall Swan as owner. Jake stated that he occupied the house in October, 2010. The town has received no legal documentation that the house belongs to anyone other than the owner of record, Marshall Swan. Linda explained that with mobile homes set on someone else’s property, there is a bill of sale or

other proof of ownership but in this case, the building has not been legally documented with Jake's ownership.

Jake stated that he now has a deed for the land since his father transferred it to him about a month ago. Therefore, next April 1st, the ownership will automatically change before tax commitment. Since the ownership as of April 1st is correct, Marshall Swan is owner of record for tax commitment.

*Ben moved and Mike seconded approving an extension to December 15, 2011, to allow time for Jake and Marshall to provide additional legal documentation of Jake's ownership of the house prior to April 1, 2011, if they choose. It was voted unanimously.

Jessica and Nathan Trask – Map 06, Lot 076 Jessica and Nathan are requesting an abatement of \$50,000 in valuation. They stated that the house next door, built by the same man is nearly identical to their house, but valued at \$133,000. That property, however, does not have a stand-alone garage. They have provided several comparable properties and a copy of their VA appraisal.

*Ben moved to approve an extension to December 15, 2011, to allow time for the Assessor Agent to review the property. Mike seconded the motion and it was voted unanimously.

Denis Gay – Map 02, Lot 034 Dennis was not present at the meeting. His application for Abatement states that the home is not "stick built," but rather a trailer, which should depreciate every year. Linda stated that town records indicate this is a 26' x 40' building.

*Ben moved to approve an extension to December 15, 2011, to allow time for the Assessor Agent to review the property. Mike seconded the motion and it was voted unanimously.

Lathrop Family Trust William and Diana Lathrop – Map 05, Lot 008 The Lathrops were not present at the meeting. They are in Florida, but Linda had spoken with Bill Lathrop via phone.

They are requesting an abatement of \$6000 in valuation because the structure was not finished on April 1st. Because they were not here when the property was viewed in April, no assessor saw the interior of the building. CEO Bob St. Pierre had confirmed that the well and septic system were complete and that the building was built with bathroom, laundry, hot/cold running water, as well as heating. Ben expressed concern that they should have the opportunity to be present if an assessment review is done. Linda can call Bill and ask if he wants to have a representative meet with the assessing agent.

*Ben moved to approve an extension to December 15, 2011, to allow time for the Assessor Agent to review the property, and to contact the Lathrops about having a representative meet with the assessing agent. Mike seconded the motion and it was voted unanimously.

Emma Morse – Map 01, Lot 017 Emma was not present at the meeting. Emma feels the assessment is too high because the house is old and has many

problems. She does not know why a previous abatement application was denied.

*Linda moved to approve an extension to December 15, 2011, to allow time for the Assessor Agent to review the property. Mike seconded the motion and it was voted unanimously.

Michael Palmer – Map 12, Lot 055 Mr. Palmer was not present at the meeting. He wrote in his application for abatement that the tax is too high. He was granted an abatement on October 6, 2010, in valuation of \$30,000. Ben noted that the taxpayer provided no information that is different than what he submitted last year when the full amount of his request was approved.

*Linda moved and Mike seconded a motion to deny the abatement request. It was voted unanimously.

Gary Pratt – Map 01, Lot 141HS Mr. Pratt was not present at the meeting. He writes on his Application for Abatement that the building is a guest house, has no basement and is not worth the assessed value. He had met with Linda and the Assessor Agent in September. CEO Bob St. Pierre told Linda he thinks the property may be over-valued.

*Ben moved to approve an extension to December 15, 2011, to allow time for the Assessor Agent to review the property. Mike seconded the motion and it was voted unanimously.

Harold Warren Construction Co. – Personal Property Assessment There was no representative present at the meeting; but, Linda reported that she has spoken several times with the company's new bookkeeper. She had found an error because the company has not filed BETE applications prior to April 1st and one piece of equipment should be exempt. The deadline for such application can be extended by the assessors, but Linda is unsure that the town will get its reimbursement this late in the process.

Linda noted that Warren Construction has always submitted property lists that are thorough and timely – this is a mistake, but we do not yet have enough information to take action.

*Ben moved and Mike seconded approval of an extension to November 30, 2011 to allow time for our assessor agent to review the case and make a recommendation to the Board. The vote was unanimous.

2. Sales Ratio Form

We have received the notice to complete the annual Sales Ratio for Maine Revenue Services. Rick Danforth has agreed to assist the assessors in completing this.

3. Board of Assessment Review Training

Town Manager Scott Tilton reported to Linda that he is in the process of developing a training session for our new Board of Assessment Review.

B. Old Business:

1. Review of previous abatements and follow-up

Letters related to previous corrective abatements were signed by the assessors. Linda also read a letter she, as Chair, had already sent to Marshall Swan related to the non-conforming lot he purchased last year from Andrew Swan.

III. Written Communication:

A. Abatement Applications Received after October 1, 2011

No additional Applications for Abatement had been received by November 3rd.

IV. Other Business:

A. Linda reported two additional corrections that require abatements

Laurie and Michael Geroux – Map 11, Lot 079 They were double billed last year after Mike's parents transferred the land where their mobile home has been set for several years. The error was not corrected in the tax record last year as should have happened. Mike's Account #397, with a valuation of \$18,000, needs to be fully abated.

Merle and Annie Geroux - Map 11, Lot 078 The 2.02 acres that Merle transferred to Mike and Laurie was not removed from his valuation as should have happened. Linda reviewed actual acreage of this lot through Ariel Survey and confirmed the taxable acreage to be 16.43 acres. \$11, 320 in valuation needs to be abated for this property.

*Ben moved to approve the abatements as documented and recommended by the chair. Mike seconded and it was voted unanimously.

Letters of notification to both taxpayers were signed by the Board members.

B. Record Keeping

Linda discussed the possible need for Assessors to have a larger, bound book in which to record Abatements that have been approved by the Board. The cost is approximately \$120. Linda will discuss this with the Town manager and make a final recommendation at a later date.

V. Adjournment

Ben moved to adjourn. Mike seconded and the Chair declared the meeting adjourned.

Minutes approved by the Board of Selectmen on November 9, 2011.

Linda Leotsakos, Chair

Michael Pushard

Benjamin Smith