

Town of Chelsea  
Board of Assessors Minutes  
January 9, 2012, 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. No other persons attended.

Linda stated there would be one item under "Other Business" – an application for abatement that has been received from John and Cindy Perkins.

**II. Scheduled Items:**

**A. New Business:**

**1. Consider Abatement Applications:**

David Coulombe, doing business as Stoney Acres Investment LLC – Map 04, Lot 064 Acct# 828 David Coulombe seeks abatement of \$100,000 in valuation for two storage units, measuring 6000 square feet. Linda and Ben met with David at the property, measured the buildings and noted other structures on the lot: a log cabin store valued at \$15,000, which David Coulombe did not dispute, and an additional storage unit that was constructed after April 1<sup>st</sup> and will be taxed in the next fiscal year. Chair Linda Leotsakos researched valuations for similar storage units, talking with Jerry Sampson who is Assessor in Paris. "Stick built" storage units such as these are priced out at \$25 per square foot in the Marshall and Swift resource materials used by assessors. Similar values are used in the TRIO assessing system, as well. Mr. Sampson told the Chair he had seen one recent sale of storage units in another town that reflected a similar value. The Chair discussed the information with our Assessor Agent, Tom Hayes, who agreed that the values seemed reasonable and fair. Thus, valuation of storage units: 6,000 sq.ft. @ \$25/sq. ft. = \$150,000.

Recommendation: Abate #35,000 in building valuation, resulting in new property valuation of: Land \$23,000, 2 Storage Units \$150,000, Log Cabin store \$15,000 = Total Adjusted Valuation is \$188,000, resulting in a tax reduction of \$570.50.

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

Marshall 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. On November 3, 2011, the Board approved 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. No such documentation has been received. However, after November 3<sup>rd</sup>, the property was transferred by deed to Jake, recorded in Kennebec County Registry of Deeds, and will be changed accordingly in the tax record for 2012. Recommendation: Deny this application.

\*Ben moved that the Board deny this application. Mike seconded the motion and it was voted unanimously – application was denied.

Scott and Charity Brann – Map 14, Lot 051, Acct# 130 Scott and Charity request an abatement, but do not specify an amount. They state concern about tax increases since they purchased the house. 2011 valuation is: Land \$23,000, Buildings \$125,000, Homestead Exemption \$10,000 = Taxable \$138,000.

Tom Hayes, Assessor Agent, and Linda Leotsakos, met with the Branns on Thursday, January 5<sup>th</sup>, at the residence. Tom Hayes reviewed the property and calculated the valuation: Land is unchanged at \$23,000. Buildings \$118,000.

1. The house, with breezeway and attached garage, including a usable living space above the garage. The living space above the garage is calculated at  $\frac{3}{4}$  area due to the eaves impacting on usable space - \$117,000
2. There was a storage building on the property until November, 2011, and the value is based on its size, \$1000. Scott Brann demolished the storage building in November and its value should be deleted for the next tax year.

Total Calculation: \$141,000 Homestead Exemption \$10,000 Taxable \$131,000 Tom Hayes states that the current valuation falls within the 10% variation allowance, and makes no recommendation for or against abatement.

\*Ben made a motion to deny the application on the basis that the current valuation is within the allowable 10% variation. Mike seconded the motion and it was voted unanimously. The application was denied.

Reginald G. Chabot – Map 02, Lot 014, Acct# 865 Reggie Chabot states in his Application for Abatement that the house, which was being renovated, caved in 3 years ago. He requests abatement over a three year period to reduce his tax costs to \$500 annually. Tom Hayes, Assessor Agent, and Linda Leotsakos, met with the Chabots on Thursday, January 5<sup>th</sup>, at the residence and reviewed the property. Tom Hayes determined that the portion of the house still standing is not habitable and has no value. The mobile home and the garage do have some value. There are additional issues being addressed by the Town Manager and the CEO related to this property and it may be premature to act on this application now. Recommendation: Postpone action on this application pending resolution of other issues being addressed by the Town Manager until March 14, 2012 at the latest.

\*Ben moved that the Board approve the recommendation and postpone action on this application pending resolution of other issues being addressed by the Town Manager until March 14, 2012 at the latest. Mike seconded the motion and it was voted unanimously – application was postponed.

### III. Other Business:

Consider Abatement Application from John and Cindy Perkins: Map 01, Lot 029, Acct# 801 John states on this application that the town lists property as being

on a slab, that it has 2 stories and the dimensions are not accurate. The comment about the slab may be an error in data entry in the TRIO system last year and can be corrected. The Application is not complete and does not identify any abatement request by the landowner.

\*The Chair will write a letter explaining to the property owner that the Board cannot take action because the application is incomplete.

**IV. Adjournment**

Ben moved to adjourn. Mike seconded and the Chair declared the meeting adjourned at 7:24PM.

The Board continued in workshop, organizing and filing paperwork, until 8:45PM.

Minutes approved by the Board of Selectmen on January 11, 2012.

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Linda Leotsakos, Chair

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Michael Pushard

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Benjamin Smith