

Board of Assessment Appeals

Saturday, March 15, 2008

9:00 a.m. – 1:00 p.m.

Meeting Minutes

Town Hall, Assessor's Office

Present:

Steve Ferrucci, chairman

Marilyn Cykley, BAA member

Robert Flanagan, Jr., BAA member

Janet P. von Kanneurff, BAA clerk

Dan Kenny, Tax Assessor (not present at hearings; only for discussion/reference).

Dr. Savarese

Mr. LaFosse

1. Call Meeting to Order.

Mr. Ferrucci called the meeting to order at 9:20 am.

2. Hear Real Estate Appeals (conduct inspections if necessary).

Mr. Zenuni – Straits Turnpike new home/lot.

Mr. Zenuni was not present at his 9:15 BAA appeals hearing appointment. The clerk informed the BAA that no telephone calls or messages were received from Mr. Zenuni regarding any changes needed with this appointment. The Town did receive certified mail notification that Mr. Zenuni signed and received the certified letter sent by the BAA indicating the time and place of Mr. Zenuni's appeal hearing.

By 1 pm, Mr. Zenuni had not arrived. A **motion** was made by Ms. Cykley and seconded by Mr. Flanagan Jr., to deny Mr. Zenuni's appeal due to a "No Show". This motion was unanimously approved by the members.

2. Hear Real Estate Appeals (Cont.).

Ms. Fabiano – personal property.

Ms. Fabiano was not present for her 9:45 BAA appeals hearing appointment. The clerk informed the BAA that there was no receipt postcard that Ms. Fabiano had yet signed for the certified letter sent by the BAA.

Upon further discussion, a **motion** was made by Ms. Cykley and seconded by Mr. Flanagan Jr., to request that the clerk send a letter to Ms. Fabiano, via standard mail, to note that she did not retrieve her certified letter sent by the BAA and therefore missed her scheduled appeal hearing. The BAA would like to ask Ms. Fabiano to contact their clerk immediately if she would like to continue her request for an appeal hearing. This motion was unanimously approved by the members.

Dr. Savarese – personal property (appt for 10:15 am – heard at 10:05).

Dr. Savarese was present and sworn in by Mr. Ferrucci as the owner present to discuss this appeal. Mr. Ferrucci requested that Dr. Savarese re-sign and date the appeal form and informed Dr. Savarese that the proceedings were being tape recorded.

Dr. Savarese stated that due to a change in management in his office, his practice was late in filing their declaration for 2007. He has currently filed his declaration with the Assessor's office on March 7, 2008. Due to failure of filing, Dr. Savarese's personal property assessment was doubled and a non-waivable penalty charge of 25% was also assessed. Dr. Savarese understood that the penalty could not be changed, but he felt it was unfair to double his assessment due to a lack of filing. Dr. Savarese stated that he is a primary care physician and does not have a lot of high tech equipment (computers, printers and exam tables).

Upon further inspection of Dr. Savarese's declaration form, Mr. Ferrucci noted that he did not sign the declaration. Mr. Ferrucci, Ms. Cykley and Mr. Flanagan Jr., witnessed Dr. Savarese's signature and Mr. Ferrucci swore him under oath again for the signature and the information submitted within the declaration. Dr. Savarese stated that his tax accountant used his tax returns to create the declaration.

The BAA thanked the Dr. Savarese for his presentation and stated that the BAA would be meeting within the next two weeks to make decisions on the appeals. Once a decision has been made, the resident will receive notification of this decision, via certified mail, within 10 business days.

2. Hear Real Estate Appeals (Cont.).

GeoDesign – personal property (appt. at 10:45 am – heard at 10:55).

Mr. LaFosse was present and sworn in by Mr. Ferrucci as the owner present to discuss this appeal. Mr. Ferrucci requested that Mr. LaFosse re-sign and date the appeal form and informed Mr. LaFosse that the proceedings were being tape recorded.

Mr. LaFosse was present because the Town conducted an audit of his company's personal property and he stated that it was very confusing to follow how the auditor's conducted their process. Mr. LaFosse provided a detailed report for each BAA member to review and he presented this report to support his claim and documentation.

Mr. LaFosse stated that this company started with just himself and his partner and has grown to about 40 employees within their Middlebury, CT, Windsor, VT, and Manhattan facilities.

Mr. LaFosse felt that the primary focus on the Auditor's part was his assets. From his deduction, he thinks the Auditor's used his federal tax returns to make their determinations on his personal property for CT. However, Mr. LaFosse states that on a federal tax return, there is no break out of what assets are where (meaning, CT, vs. VT., vs. NY). He also stated that some of these items may be in home offices or out in the field. As Mr. LaFosse guided the BAA members through his report, he identified the tax return line items used for the audit and also identified the depreciation tables compiled by his accountant in calculating that data for the tax returns. The depreciation schedules that are prepared are not required to be submitted to the federal government with his tax returns, so they were not submitted, but the schedules are created in order to complete the federal tax return filings. Within these depreciation schedules, there is a break down of CT. vs. Vt. Assets and these are indicated in a coded manner upon data entry (.1 = CT, .2 = VT and .9 = corporate).

In addition, Mr. LaFosse stated that under "expense supplies" the company has a "ct stationary supplies acct." and up until 2007, many items that were not applicable to assets were also entered into this line item acct. Each entry had a memo indicating description, so that, if it were not applicable (ie. Food at meetings, t shirts for staff, etc.), these items were removed from the total number when totaling for filing purposes. Therefore, the total within the account and that filed as the total do not match, as non-applicable items placed in this line item account were deducted.

2. Hear Real Estate Appeals (Cont.).

GeoDesign – personal property (appt. at 10:45 am – heard at 10:55).

Mr. LaFosse stated he discussed the audit process with Mr. Kenny, showed him these documents and was disappointed that the auditors seemed to only consider the information on the federal tax returns, and not the supporting depreciation schedules.

The BAA thanked the Mr. LaFosse for his presentation and stated that the BAA would be meeting within the next two weeks to make decisions on the appeals. Once a decision has been made, the resident will receive notification of this decision, via certified mail, within 10 business days.

3. Miscellaneous Discussion.

The BAA decided to make some decisions on appeals that have been heard thus far. Mr. Kenny was on hand to address any questions the BAA had on these appeals. All final decisions letters will be certified mail and sent on Monday 3/17/08.

Valentine – White Ave.

After some discussion, the BAA decided that they would like to conduct a walk through of the home to view the attic/storage areas. Mrs. Valentine was contacted but was not available today for the BAA to inspect the home. A decision on this appeal was tabled to a later meeting so that the BAA could take a walk through of this property at their next scheduled meeting, Tuesday, March 18, 2008 between 7:30 and 8:00 pm. Mrs. Valentine was happy to accommodate the BAA at that date and time.

McAllister – 50 Yale Ave.

After some discussion concerning the grade of the home and the lack of a functioning fireplace, the BAA made the following decision:

A **motion** was made by Ms. Cykley and seconded by Mr. Flanagan Jr., to grant a reduction of assessment. The resident provided a certified appraisal by Katherine Hall of Woodbury CT and the BAA has agreed to drop the grade of the home from “good” to “average” and to remove the fireplace on the field card due to it being “inoperative”. The BAA will request the Assessor to make the appropriate changes to the field card and re-calculate the new assessment for the homeowner. This motion was unanimously approved by the members.

3. Miscellaneous Discussion.

Savarese – personal property.

After some discussion, the BAA made the following decision on this appeal:

A **motion** was made by Ms. Cykley and seconded by Mr. Flanagan Jr., to accept the declaration that was submitted to the Town Assessor's office on March 7, 2008. The current assessment from the Town is 102,993.00. The BAA agreed to set the personal property assessment to 72,100.00 and must also apply the non-waivable 25% penalty of 18,020.00. This total will make the new assessment 90,120.00. The BAA will request the Town Assessor to make the necessary changes and re-calculations for this appeal. This motion was approved by Ms. Cykley and seconded by Mr. Flanagan, Jr.. Mr. Ferrucci abstained from the vote, due to a possible conflict of interest.

GeoDesign – personal property.

Upon further discussion, the BAA decided to table any decisions on this appeal until they can conduct further research. They have submitted some questions for the auditors and have asked the Town Assessor to inquire about any declarations that may have been filed in Windsor, Vt. On personal property. The BAA will vote on this appeal at a later BAA scheduled meeting.

A **motion** was made by Ms. Cykley and seconded by Mr. Flanagan Jr., to request the clerk to utilize the Bee Intelligencer for printing of legal notices until further notice. They noted that since the newspaper comes out weekly, certain deadlines would need to be met for appropriate printing needs. This motion was unanimously approved by the members.

A **motion** was made by Ms. Cykley and seconded by Mr. Flanagan, Jr., to approve the clerking fees for the week ending 3/15/08. These include the meeting dates of 3/13/08 and 3/15/08; at 4 hours each meeting. This motion was unanimously approved by the members.

4. Comments from the Public.

There were no comments from the public at this meeting.

5. Close of Meeting.

A **motion** was made by Ms. Cykley and seconded by Mr. Flanagan Jr., to conclude the meeting at 1:01 pm. This motion was unanimously approved by the members.

Respectfully submitted,

Janet P. von Kanneurff, recording clerk, 3/15/08

CC:

Stephen R. Ferrucci, III, Chairman
Marilyn Cykley
Robert Flanagan, Jr.
Town Assessor
Town Clerk
First Selectman