Town of Islesboro

Board of Appeals and Board of Assessment Review

Meeting Date: May 13, 2014 4:00 PM Town Office Meeting Room

MINUTES

Members Present: Chair Marc Schnur, Vice Chair Maxine Nelson, Jim Mitchell, Fred Thomas, George Durkee, and alternates Paul Nichter and Jean Anderson.

Others Present: Assessor Vernon Ziegler

Chair Schnur called the meeting to order at 4:00 P.M and a quorum was established.

APPROVAL OF MINUTES

MOTION by J. Mitchell, seconded by M. Nelson to approve the minutes of February 11, 2014 as written. Motion passed 5-0.

MOTION by M. Nelson, seconded by F. Thomas to approve the minutes of March 10, 2014 as written. Motion passed 5-0.

PROCEDURES FOR ABATEMENT HEARINGS

M. Schnur distributed to the Board for their review a document entitled: "Town of Islesboro, Board of Assessment Review, Hearing and Procedural Guidelines, Board Standards"

The Board is to review this document for the next meeting at which time it will be discussed and voted on for approval.

REVIEW OF APPLICATION OF ABATEMENT FORM

Town attorney, Sally Daggett, has suggested a new form for the Board to use. The form is entitled "Islesboro Board of Assessment Review - Application for Abatement of Taxes"

Jean Anderson questioned the origin of the language in #13 (1), (2) and (3) on the second page of the form. M. Schnur said the language is from case law on Title 36 M.R.S.A §843.

V. Ziegler also discussed with the Board the origin of the language in #13, and then went on to explain the types of defenses that an assessor has. He said that if a tax assessor does fail to take into consideration information that was supposed to be taken into account, this is indeed a reason for appeal.

M. Schnur told the Board that the definition of a property being substantially overvalued is if it is greater than 10% overvalue. This is discussed in the *Board Standard* section of the document referenced above.

MOTION by J. Mitchell, seconded by M. Nelson to approve the <u>Application for Abatement of Taxes</u> form as written. Motion passed 5-0.

DIANA POST - UPCOMING APPEAL

Diana Post was denied an abatement of taxes on January 31, 2014, and law states that she has 60 days to appeal that decision. Mrs. Post's Application for Assessment Review was received on March 31, 2014. Mrs. Post has asked for a delay in the hearing, which would have to be completed by May 30, 2014, in order that she have more time to complete preparations. M. Schnur, knowing how busy people are in August and realizing the need for a pre-hearing conference and possibly a workshop with Sally Daggett, suggested that the hearing be held in mid September. Vern Ziegler said, although he would rather get the hearing over with sooner rather than later, he is amenable to waiting until mid September. He also pointed out that Maine law requires the Board to ask for an extension, not the applicant for the appeal.

MOTION BY G. Durkee to request an extension of the date of the hearing to a date to be set in September. F. Thomas seconded the motion. Motion passed 5-0.

MOTION by J. Mitchell, seconded by Maxine Nelson, to hold the next meeting on June 11, 2014 at 4:30 PM at which time the Guidelines and Board Standards will be reviewed. Motion passed 5-0.

BOARD MEMBERS TERMS TO EXPIRE

M. Schnur told Jim Mitchell, Paul Nichter, and Jean Anderson that their terms are up on June 30, 2014, and they should let Peggy Pike or Janet Anderson know if they are interested in continuing on the Board of Appeals.

ADJOURNMENT OF MEETING

Motion by J. Mitchell, seconded by F. Thomas to adjourn the meeting. The motion passed 5-0. The meeting adjourned at 4:45 PM.

Respectfully submitted,

Peggy Pike

Secretary to the Board of Appeals and Board of Assessment Review