

**BOARD OF CIVIL AUTHORITY MEETING**

**MONDAY  
SEPTEMBER 19, 2016  
7:00 P.M.  
MEETING ROOM ONE  
TOWN MUNICIPAL BUILDING**

- 1. Call to order**
- 2. Public Comment**
- 3. Review and approval of minutes of the August 1, 2016 meeting**
- 4. Hear tax appeal**  
**7:00 p.m. – TA52 LLC-190 Lands End Lane**
- 5. Other business**
- 5. Adjournment**

**“REASONABLE ACCOMODATIONS SHALL BE PROVIDED UPON  
REQUEST TO ENSURE THAT THIS MEETING IS ACCESSIBLE  
TO ALL INDIVIDUALS REGARDLESS OF DISABILITY.”**

**PLEASE CALL COLLEEN AT 264-5036 IF UNABLE TO ATTEND**

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**BOARD OF CIVIL AUTHORITY MEETING**

**MONDAY  
OCTOBER 3, 2016  
7:00 P.M.  
MEETING ROOM ONE  
TOWN MUNICIPAL BUILDING**

- 1. CALL TO ORDER**
- 2. PUBLIC COMMENT**
- 3. REVIEW AND APPROVAL OF MINUTES OF SEPTEMBER 19,  
2016 MEETING**
- 4. INSPECTION COMMITTEE REPORTS FOR:  
TA52LLC – 190 LANDS END LANE**
- 5. RENDER DECISIONS ON ABOVE PROPERTY**
- 6. OTHER BUSINESS**
- 7. ADJOURNMENT**

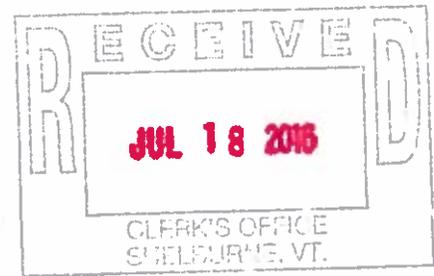
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**KING & KING**  
P.O. BOX 879  
PRENTIS HOUSE, 4219 MAIN STREET  
WAITSFIELD, VERMONT 05673

TELEPHONE 802/496-4371  
FAX 802/496-5360  
EMAIL KINGKING@WCVT.COM



**RICHARD JOHNSTON KING**  
**HARRIET ANN KING**

July 13, 2016

**DOROTHY M. PECK**  
*Administrator*

Board of Assessors  
Town of Shelburne  
P. O. Box 88  
Shelburne, VT 05482

RE: TA52, LLC's Property at 190 Lands End Lane, Parcel #0940216001

Dear Board Members:

This firm represents the owner of the above-referenced property. By this letter the owner appeals the Notice of Change in the Appraisal of its above-referenced property. The reasons for the appeal are:

1. The appraised value exceeds the fair market value of the property;
2. The appraised value exceeds the assessed values of comparable properties;
3. The appraised value exceeds the average level of assessment.

This property was purchased by TA52, LLC from Jeffrey Jackson on May 5, 2016, for \$2,595,000, its agreed upon fair market value. The purchase price was negotiated at arm's length by the purchaser and the seller who are not related and no other consideration was paid by or for the purchaser for this purchase. This being the case, the fair market value of this property is its purchase price adjusted to the common level of assessment and its assessed value should be reduced to that value.

Please send me a copy of your decision.

Thank you for your courtesy and cooperation.

Sincerely,

A handwritten signature in blue ink, appearing to be "Richard Johnston King", written over a faint, larger version of the same signature.

Richard Johnston King

RJK/dp  
TA52appealtoassessors  
cc: Client

**RULES OF PROCEDURE  
FOR  
SHELBURNE BOARD OF CIVIL AUTHORITY  
PROPERTY TAX ASSESSMENT APPEAL HEARINGS**

**A. PURPOSE.** The Board of Civil Authority (“BCA”) of the Town of Shelburne is required by 32 V.S.A. Chapter 131 to conduct appeal hearings of the Town Assessor’s property valuation decisions. The purpose of these rules is to establish uniform procedures for conducting the appeal hearings and to ensure compliance with Vermont’s Open Meeting Law.

**B. APPLICATION.** These rules of procedure shall apply to all property tax assessment appeal hearings conducted by the Shelburne BCA. A copy of these rules shall be posted on the Town’s Web site; hard copies shall be available at no charge at the Town Clerk’s office. In addition, a copy of these rules and any other available guidance shall be mailed to each grieving property owner together with the Assessor’s decision.

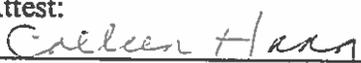
**C. PROCEDURE.**

1. The chair of the BCA, or in the chair’s absence or recusal, the vice-chair, shall preside at all tax appeal hearings provided, however, that if a hearing panel is created pursuant to Section C.8 of the Rules, the chair of the hearing panel will have the same authority for that hearing as the chair of the BCA. If both the chair and the vice-chair are absent or are recused, a member elected by the BCA shall chair the hearing. The chair may make motions and may vote on all questions before the BCA. The chair shall rule on all questions of order and procedure.
2. A quorum of the BCA shall be at least three members for a tax appeal hearing. The act or decision of a majority of that quorum shall be treated as the act or decision of the full BCA. 24 V.S.A. § 801.
3. A BCA member shall be disqualified from all tax appeals in any year in which the member appeals his/her own taxes or has an ownership interest in a property under appeal beyond the Assessor. 32 V.S.A. § 4404(d).
4. Each BCA property tax assessment appeal hearing shall have an agenda prepared by the chair. Generally, thirty minutes shall be allotted for each hearing, with the time divided evenly between the Appellant and the Assessor. The chair may, for good cause, allow additional time for a hearing. All hearings shall be conducted in the same order as they appear on the agenda, except that the chair may alter the order to accommodate the needs of one or more Appellants.
5. All hearings shall be audio or video-recorded. Appellants and the Assessor shall submit 15 copies of all documentary evidence to the Town Clerk at least seven days prior to the hearing. Appellants and the Assessor may submit supplemental materials at the evidentiary hearing. The Town Clerk shall mark all original documents submitted to the BCA with appropriate identifying information and shall note on them the results of any BCA action on objections to their admissibility.
6. For good cause, the BCA may permit the Appellant, the Assessor and/or any witness to appear at the hearing by telephone or other electronic means, provided that each participant in the hearing has an opportunity to participate in, hear, and, if technically feasible, to see the entire hearing as it is taking place.

7. The chair may caution an Appellant, the Assessor, or any other witness presenting irrelevant or unnecessarily repetitive evidence.
8. The chair shall conduct all tax appeal hearings in the following sequence and manner:
  - a. Open the hearing, stating the name of the Appellant, property location and parcel ID number.
  - b. Ask the Appellant and Assessor to take the following oath or affirmation:  
*Under the pains and penalties of perjury, do you solemnly swear or affirm that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?*
  - c. Ask whether the Appellant has received a copy of these rules of procedure and has any questions about how the hearing will proceed.
  - d. Request BCA members to disclose any conflict of interest, *ex parte* communications or public displays of pre-judgment about the appeal and take whatever action (e.g., possibly recusal) may be required by the Town Ethics and Conflict of Interest Ordinance.
  - e. Ask the Assessor to introduce the property on appeal by describing the property and its present valuation.
  - f. Ask the Appellant to present his/her valuation and supporting evidence.
  - g. Ask the Assessor to respond to the information presented by the Appellant.
  - h. Invite questions from BCA members.
  - i. Ask the Assessor to present his or her valuation and supporting evidence.
  - j. Ask the Appellant to respond to the information presented by the Assessor.
  - k. Invite questions from BCA members.
  - l. Conclude all testimony, close the hearing and appoint an inspection committee of three or more BCA members to inspect the property at a date and time set by the chair and report its findings back to the BCA in writing.
  - m. Recess to a date and time not more than 30 days from the hearing to review and act on the inspection committee report.
  - n. Reconvene the proceeding at the date and time specified.
  - o. Invite the inspection committee to present its report.
  - p. Close the proceeding and explain that the BCA will enter deliberative session and will issue a written decision in writing within 15 days.
  - q. The BCA may deliberate in open or closed session. 1 V.S.A. § 312(d). If the BCA deliberates in open session, no one outside the BCA may participate in the deliberations or address the BCA.
9. If faced with a significant number of appeals, the BCA may establish distinct hearing panels of three or more BCA members, and appoint a chair of each panel, to hear and decide appeals in accordance with these Rules.
10. Each property shall be subject to an inspection by a site inspection committee of three or more BCA members appointed by the chair. The site inspection committee shall visit and inspect each property, including the interior and exterior of all structures, and present a written report and recommendation to the board within 30 days of the initial hearing. If, after notice, an Appellant refuses to allow an inspection of the property as required under 32 V.S.A. 4404(c), including the interior and exterior of any structure on the property, the appeal shall be deemed withdrawn.
11. These rules may be amended by a two thirds/majority vote of the BCA at a meeting where the proposed amendments are described in the notice of the meeting.

As Adopted on August 17, 2015.

Adopted by the Shelburne Board of Civil Authority at its meeting held August 17, 2015.

  
\_\_\_\_\_  
Thomas A. Little Chair  
Board of Civil Authority  
Attest:  
  
\_\_\_\_\_  
Colleen Haag, Town Clerk

**TOWN OF SHELBURNE  
BOARD OF CIVIL AUTHORITY  
MINUTES OF MEETING  
August 1, 2016**

DRAFT

**MEMBERS PRESENT:** Tom Little (Chairman); David Webster, Dennis Bowen, Carrol "Bud" Ockert, Marsett Ockert, George Schiavone, Gary von Stange, Josh Dein, John Kerr, Lee Suskin, Jennifer Leopold, Susan Holson.  
**ADMINISTRATION:** Colleen Haag, Town Clerk.  
**OTHERS PRESENT:** None.

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**1. CALL TO ORDER**

Chairman Tom Little called the meeting to order at 7:02 PM.

**2. PUBLIC COMMENT**

None.

**3. REVIEW/APPROVE MINUTES**

*February 8, 2016*

**MOTION** by Gary von Stange, **SECOND** by Dennis Bowen, to approve the minutes of February 8, 2016 with correction of the name "Susan Aichroth". **VOTING:** all ayes except three abstentions (David Webster, Josh Dein, Susan Holson); motion carried.

**4. SIGN OATH PRIOR TO HEARING GRIEVANCES**

The members in attendance signed the oath.

**5. TAX APPEALS TO BE HEARD**

Chairman Little noted receipt of the letter from the attorney representing the property owner of 190 Lands End Lane, dated 7/13/16, and that the letter is addressed to the Board of Assessors rather than the Board of Civil Authority. Mr. Little said the error is a technical error and should not hinder proceeding as a proper appeal to the Board of Civil Authority.

There was discussion of possible meeting dates to hear the appeal, do a site inspection, and hear the report of the site committee. Dates under consideration include 8/26/16 for the appeal hearing/9/19/16 for the committee report or 9/19/16 for the appeal hearing/10/3/16 for the committee report. Colleen Haag will poll the members to determine the best set of dates and email the results.

**6. APPROVE BALLOT CLERKS & VOLUNTEERS AFTER ELECTION  
WRITE-INS FOR 8/9/16 PRIMARY**

Colleen Haag noted there was difficulty securing clerks and volunteers for the primary vote in the middle of summer due to conflicts with vacations. Volunteer counters will be needed for the write-in votes. Colleen Haag said students from CVU will be involved in

the Presidential election in some manner (perhaps handing out ballots) as a learning experience.

**MOTION by Bud Ockert, SECOND by David Webster, to approve the slate of ballot clerks for the 8/9/16 primary election as presented. VOTING: unanimous; motion carried.**

#### **7. OTHER BUSINESS**

##### *BCA Rules of Procedure*

Copies of the Rules of Procedure were provided to the members present. Available through the Secretary of State is the "Handbook on Property Tax Assessment Appeals" and a guide on abatements.

##### *Results of Appeal of BCA Decision*

Dennis Bowen suggested review of any appeals of BCA decisions would be a valuable learning experience for board members. There was mention of past cases that may be helpful for reference with the current appeal before the board.

#### **8. ADJOURNMENT**

**MOTION by David Webster, SECOND by Bud Ockert, to adjourn the meeting. VOTING: unanimous; motion carried.**

The meeting was adjourned at 7:23 PM.

*RScly: MERiordan*