

Board of Assessment Appeals

Saturday, March 19, 2016 Meeting - 9:00 a.m.

Adella G. Urban Administrative Offices Conference Room

323 Route 87, Columbia, CT

Minutes

Members Present: Santo Franzo, Michael Hamilton

Staff Present: Board Clerk Kelly McGuire

Others Present: Natasha Nau/Town Administrator, Stephen Acerbo, Gene Kasica, Deborah Hassett, Kara Cicchiello, John & Jeanette Pekarski, Paul Pelletier

Call to Order: The meeting began at 9:45 a.m.

New Business:

1. Personal Property Appeal of Stephen Acerbo, 61 Johnson Rd, Columbia, CT:

Mr. Acerbo distributed copies of CT General Statutes 1.1(q), and 12-91 which he believes defines his business practice. He received a letter from the Tax Assessor stating that logging was not considered farming. He stated he is looking for an exemption for only his equipment (3 pieces of equipment). In addition, he provided copies of his manual report as submitted to DEEP the last four years of filing, as well as the definitions of the types of forest cuts as defined by the DEEP website. Members had questions as to what was considered "sustainable". According to the appellant, the word "sustainable" was used by the Tax Assessor, not by him. Members also asked if he is working on his own land or on other peoples land. The appellant said that the Tax Assessor asked that he provide the name of someone else that receives this exemption. He explained that as a result of this request, he inquired in Lebanon, and was told that Joan Nichols receives this exemption. The members explained they will further research statute 1.1.

2. Real Estate Appeal of Gene Kasica for property at 213 Millstream Road, Columbia, CT:

Mr. Kasica distributed materials pertaining to his appeal and said the property is being assessed at full value when the house is still incomplete. He said he feels the town's assessment of the stage of completion as well as square footage is inaccurate and inconsistent from year to year. Members asked if he has a recent appraisal. Per Mr. Kasica, he has contacted many appraisers, but has been unsuccessful at getting one. S. Franzo asked about the current square footage that is complete. According to Mr. Kasica, the finished square footage is 2,700. He stated that they recently got a certificate of occupancy for the first floor. Mr. Kasica feels that the grade of construction is inaccurate as well, because the materials used in the construction are Home Depot products versus luxury materials. Mr. Kasica said that he has the same arguments this year as has had in the past, and said he is appearing before this board only as a formality.

3. Motor Vehicle Appeal of Michael Hassett for 2011 Triton trailer, 48 Cards Mill Rd, Columbia, CT:

Deborah Hassett, on behalf of her husband, submitted evidence to show they paid only \$1,250 for this trailer five years ago. She explained that she never realized she was being assessed according to such a high value over the last four years, and requested to be reimbursed for overpaying. Members explained that the statutes dictate that they are only able to review an appeal based on the current year.

4. Personal Property Appeal of Kara Cicchiello, 235 Route 66 South, Columbia, CT:

Ms. Cicchiello stated that she was unsure what caused her personal property tax assessment to increase to \$7,000. She claimed she has changed nothing and has no additional equipment. Members asked if she filed a list of her assets associated with the property. According to Ms. Cicchiello, she did so back when she opened the business after going through the Planning and Zoning Commission process. She explained that this is a commercial boarding facility; therefore, they have trailers that belong to the horse owners that are sometimes kept at her property.

5. Personal Property Appeal of John and Jeanette Pekarski, 330 Route 66, Columbia, CT:

Mr. Pekarski was under the impression that the appeal he filed was relating to the value of his home. Members explained that the reason for the higher assessment was for his personal property/second tractor. Mr. Pekarski was satisfied with the assessment and no Board decision is required.

6. Real Estate Appeal of Paul Pelletier for property at 15 Latham Hill Road, Columbia, CT:

Mr. Pelletier distributed a handout with pictures including his cabinet hobby shop (main level of the barn) and the finished apartment (excluding water) above the barn. He explained that they lived in the cabinet shop years ago when they were finishing the house. After a pipe burst years ago, he disconnected the water to the barn. He further explained that he does not yet have a certificate of occupancy (CO) for the apartment. He said it is his opinion that he should not be assessed for living space in the cabinet shop and apartment when they are not eligible to be lived in. He also explained that the cabinet/hobby shop now has permanently affixed cabinet making equipment. He said he has subdivided his property, and there will be lots of changes forthcoming.

M. Hamilton expressed that he believes the assessment appears to be in line. Mr. Pelletier respectfully disagreed based on the fact that he does not have a C.O.; therefore, it is not legal living space. He further explained that he was told by the ZEO that he can't convert the hobby shop into a recreation room because the finished square footage puts him over the allowable

limit. Mr. Pelletier suggested the cabinet shop should be considered based on utility space (such as the garage) and the apartment should be assessed at about 2/3 of the current figure.

7. Real Estate Appeal of Craig Gates for property at 109 Route 6, Columbia, CT: The previously scheduled appeal of Craig Gates has now become an Assessors Recommended change.

The Board entered into executive session at 11:13 a.m. to deliberate on the Appeals before them. The Board exited executive session at 11:23 a.m. and the meeting reconvened.

Decisions:

1. Personal Property Appeal of Stephen Acerbo, 61 Johnson Rd, Columbia, CT:

The unanimous decision of the Board was that the appellant has 30 days from today to submit a notarized affidavit that he does not perform clear cuts. In addition, he is to submit two contracts from the last year showing the type of forestry he performs.

2. Real estate appeal of Gene Kasica for property at 213 Millstream Road, Columbia, CT:

The unanimous decision of the Board was to deny the real estate appeal of Gene Kasica for property at 213 Millstream Road, Columbia, CT as the appellant did not submit evidence (such as an appraisal) for his appeal.

3. Motor vehicle appeal for Michael Hassett:

The unanimous decision of the Board was that the appellant provided sufficient evidence to prove he paid \$1,250 for the trailer. The Board reduced the value to \$937.50 which factors in the depreciation.

4. Personal Property appeal of Kara Cicchiello at 235 Route 66 South, Columbia, CT:

The unanimous decision of the Board was that the appellant has not filed a list of assets and is urged to file them with the Assessor immediately to avoid future charges and penalties.

5. Real Estate appeal for Paul Pelletier for the property at 15 Latham Hill Road, Columbia, CT:

The unanimous decision of the Board was to deny the appeal of Paul Pelletier because the appellant did not provide sufficient evidence to support the appeal.

The meeting was adjourned at 11:34 a.m.

Respectfully submitted by Kelly McGuire

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.