### Minutes of the Board of Assessment Appeals Town Hall UL Conference room March 22, 2022

### Call to order

The meeting was called to order at 7:01pm. Present were Lisa Anderson, Krystal Holmes, Ryan Walters.

### **Election of Chairman**

Ms. Holmes made a motion to elect Lisa Anderson as Chair, Mr. Walters seconded. All were in favor; the motion passed 2:0.

### Approval of minutes from September 16, 2021 Regular Meeting

Chair Anderson made a motion to approve the minutes from September 16, 2021 Regular Meeting. Mr. Leichthammer (former member) and Ms. Anderson reviewed these minutes prior to posting; Mr. Walters was absent from that meeting. Ms. Anderson called for a vote, Ms. Holmes and Mr. Walters abstained. The minutes were approved 1:0.

# The following appeals from the October 1, 2021 Grand List were heard:

Note that Chairperson Anderson swore in each appellant and explained to each that the Board would review the data that was provided, deliberate and he/she would receive a letter with their decision in a few weeks. She explained that for personal property cases the penalties for not filing are applied by the State and can't be reversed by the Board and if any appellant finds the Board's decision unsatisfactory, they can appeal to the Connecticut Superior Court.

# **Christian Farms Inc. - Personal Property**

Arthur P Christian, 495 Hale St. – Mr. Christian explained that they were in the process of liquidating the business when the Grand List was established, however their accountant did not complete the liquidation until December 2021. While the property will not be on next year's Grand List, he is seeking any relief possible for this year's tax which he believes to be \$397.

### Deliberation

The Board reviewed the documentation and noted that while the property is assessed for \$430 in taxes, the bill for this year is \$12. Mr. Walters made a motion to deny the appeal because the business was owned and not liquidated at the time the Grand List was created. Chair Anderson seconded. All were in favor, the appeal was denied 3:0.

### **Roxanne & Scott Verbridge - Personal Property improvement**

Roxanne Verbridge, 3152 Mountain Rd. - Ms. Verbridge stated they have a horse farm with some farm machinery and while she files every year this year she was a day late. She understands she has to pay the penalty but is seeking exemptions per her filing.

### **Deliberation:**

Chair Anderson made a motion to revert Ms. Verbridge's net amount to her declared amount per her November 2, 2021 filing. Mr. Walters seconded. All were in favor, the motion passed 3:0.

### Adjourn

Ms. Holmes made a motion to adjourn. Chair Anderson seconded. All were in favor and the meeting was adjourned at 7:29pm

The next meeting is September 29, 2022.

Respectfully Submitted, Kris Kelliher Recording Secretary