

**Minutes of the Board of Assessment Appeals
Town Hall UL Conference room March 21, 2023**

Call to order

The meeting was called to order at 6:58pm. Present were Lisa Anderson, Krystal Holmes, Ryan Walters.

Approval of minutes from October 5, 2022 Special Meeting

Chair Anderson was not present at the October 5th meeting so she abstained. Ms. Holmes made a motion to approve the minutes as written. Mr. Walters seconded. All were in favor; the motion passed 2:0.

The following appeals from the October 1, 2022 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 they would receive a letter with the Board's 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.

Austin Phelps, 567 East Street North – G&A Farms (personal property)

The prior year was the first time Mr. Phelps filled in the form. Last year he did not buy anything so he did not realize he still had to complete the form each year. He contacted the assessor and completed the form. He is asking the Board to allow for the exemption, although the Board cannot waive the statutory penalty for late filing.

Deliberation

Chair Anderson made a motion to approve the declaration submitted by Mr. Austin Phelps for the 2022 tax year. Ms. Holmes seconded. All were in favor; the motion passed 3:0. The appeal was approved.

Gary Phelps, 822 Halladay Avenue West (personal property)

Mr. Gary Phelps also did not think he had to fill out the form because he did not have any purchases. He contacted the assessor's office to complete the form. He is asking the Board to accept the declaration, although the Board cannot waive the statutory penalty for late filing.

Deliberation:

Chair Anderson made a motion to approve the declaration submitted by Mr. Gary Phelps for the 2022 tax year. Ms. Holmes seconded. All were in favor; the motion passed 3:0. The appeal was approved.

Richard Kraiza (personal property)– Mr. Kraiza did not appear before the Board.

Dahleet and Linda Imswiler, 42 Remington Street (real estate)

A few years ago, the State took .04 acres and erected a guardrail for the Remington Street bridge project so they are hoping to get a reduction in taxes. Prior to the placement of the guard rail they had shorter access to reach their horse in the back. Chair Anderson informed them that regardless of what the Board decides tonight, this year is a revaluation so they will get a new value in October and need to appeal again based on that new amount if they choose.

Deliberation:

The Board felt that losing .04 acres of 2.26 acres did not diminish the real estate value of the property and there is still has access to the back via the main driveway. Ms. Holmes made a motion to deny the appeal. Mr. Walters seconded. All were in favor; the motion was approved 3:0. The appeal was denied.

Philip & Maria Scoville, 45 Longview Drive

The Scovilles just moved to Suffield last year and along with their house bought the adjacent property on a separate deed. That lot was under the CT Public Act 490 for farm exemption. The notice for the new owners to reapply for CT 490 came during the moving process so they missed filing. They are keeping the lot for growing high grass. They noted that many birds nest there given it abuts conservation property, so they did not mow it down several times as needed to be nutritious. Instead they mowed it down once in late fall to be used as bedding by farmers. Chair Anderson made them aware that if they are farming land that includes equipment above normal home equipment (e.g. tractor for mowing) they need to also file a declaration of personal property annually given the value will depreciate each year.

Deliberation:

Given their sworn statement to continue to use the lot to grow grasses for farm purposes, Ms. Holmes made a motion to grant the CT 490 designation. Chair Anderson seconded it. All were in favor; the motion was approved 3:0. The appeal was approved.

Luke Shappell (personal property) – Mr. Shappell did not appear before the Board.

WELL LCB LANDLORD LLC (real estate), represented by Glen Saindon, Ryan llc, 1 International Place, Boston Massachusetts

Town Attorney Derek Donnelly joined the meeting at 8:09pm. Because this is a unique situation the Board is being asked to deliberate, Attorney Donnelly issued a memorandum which he gave first to Mr. Saindon, then shared with the Board. Mr. Saindon explained that Well LCB Landlord LLC is the owner of the property at 7 Canal Road and LCB Living manages the property, pays the bills. The 2022 notice was accidentally emailed to an employee who was no longer with LCB living, so there was no action taken. He noted that in the past 4 years they have always complied, so there was no intention not to comply. He believes it was handled in 2021, at least he was not aware of any fine for that year. He also assumes they now have the correct contact as other Town items are being paid or addressed as required. He is requesting a waiver of the penalty.

Deliberation:

The Board reviewed the State Statute C.G.S 12-63c subsection D information provided by Attorney Donnelly. Based on that statute, Mr. Walters made a motion to deny the appeal and Chair Anderson seconded. All were in favor; the motion passed 3:0. The appeal was denied.

As all appeals were heard and deliberated this evening, Ms. Holmes made a motion to cancel the BAA meeting scheduled for March 22, 2023. Chairman Anderson seconded. All were in favor; the motion passed 3:0.

Adjourn

Ms. Holmes made a motion to adjourn. Mr. Walters seconded. All were in favor and the meeting was adjourned at 8:28pm

The next meeting is September 27, 2023.

Respectfully Submitted,
Kris Kelliher
Recording Secretary