

191

Board of Assessment Appeals
Minutes from Meeting April 14th 6 pm
Lisbon Town Hall

I. Call to Order

The meeting was called to order at 6 p.m. by Ruth McDonald Chairman Pro Tem
Members present: Ruth McDonald, John Magness
Members absent: Kim Lang

II. Election of Officers

Ms. McDonald stated that our first order of business was election of Chair and Recording Secretary.

Mr. Magness nominated Ms. McDonald as Chair Woman. Ms. McDonald seconded the nomination.

Ms. McDonald nominated Mr. Magness for Recording Secretary. Mr. Magness seconded the nomination.

III. New Business

Hearing of Complainant Randall Pawlikowski - 65 Preston Allen Road, Lisbon.

Ms. McDonald stated that Mr. Pawlikowski has appeared before this board before for the same issue. The Town of Lisbon Tax Assessor, Susan Rainville, has removed the property at 65 Preston Allen Road from classification of Public Act-490. Specifically, Mr. Pawlikowski is appealing the Tax Assessor's decision based upon his land being used for farming purposes.

At 6:05 pm Board member Kim Lang joined the meeting.

Mr. Pawlikowski provided the following copies of documentation for review:

- "Other Factors to Consider When Making and Evaluating an Application" handout (Source Unknown)
- "Chapter 203 Property Tax Assessment"
(<http://www.cga.ct.gov/2007/pub/Chap203htm>)
- "Public Act 490 and Taxation of Farm, Forest and Open Space Land in Connecticut" (New England Real Estate Journal, August 2008)
- Letter from Lisbon Tax Assessor (Date Unknown)
- Letter to Lisbon First Selectman (November 30, 2009)

- 112
- **Order of Eastern CT Conservation District (ECCD) 2010 Annual Plant Sale (Date Unknown)**
 - **Cancelled check to ECCD for above order (Dated 3/10/10)**
 - **Letter from McKenna's Flower Shop**
 - **Letter from Deer Haven Campground (Dated 3/10/10)**

Mr. Pawlikowski provided his Tax Return for 2009 for review but would not allow for it to be copied. It stated:

Total Sales	\$1,250
Total Expenses	\$1,167
Net Farm Loss	\$83

Mr. Pawlikowski briefly reviewed the taxation history of his property. In 1991 applied for PA-490 Taxation status for, he believes, (13) acres. At the time, Mr. Pawlikowski had (3500) Christmas trees planted.

For the 2008 grand list the portion of 65 Preston Allen Road that was classified under PA-490 as farm land was removed by Ms. Rainville because, Mr. Pawlikowski states, he wasn't actively farming and did not prove any income was derived from farming.

After a successful appeal to the Board of Assessment Appeals (BAA) the property in question was reassigned to PA-490 for the 2008 Grand List.

Subsequently the Tax Assessor once again, removed the property from the farm use classification for the same reasons as previously stated for grand list 2009.

A meeting was suggested between Mr. Pawlikowski and the First Selectman. Mr. Pawlikowski could not attend that meeting.

Mr. Magness asked whether the farming operation has increased or stayed the same since the original inclusion under PA 490. Mr. Pawlikowski replied that with the purchase of the additional (100) trees the operation has grown.

Ms. McDonald stated that income is not a criterion for assessment under PA-490.

All three board members scheduled individual site walks.

173

IV. Previous Minutes

Minutes to be approved

Ms. Rainville joined the meeting. She stated that the minutes from the meetings on 4/29 5/20 and 9/16 had not been accepted.

Ms. Lang motioned to accept the minutes of the meetings in question. Mr. Magness seconded the motion. The vote was unanimous and the minutes were accepted.

V. Old Business

There was no old business

VI. Correspondence and Bills

There was communication from the Tax Assessor regarding the town web site.

VII. Other Business

There was no other business

VIII. Adjournment

A motion was made by Kim Lang to adjourn the meeting. John Magness seconded the motion. The meeting was adjourned at 6:50 pm.



John Magness

Acting Clerk Board of Assessment Appeals

Submitted April 20, 2010

RECEIVED FOR RECORD AT LISBON,
CT ON 4-22-2010 AT 10:45 AM
ATTEST: BETSY M. BARRETT, TOWN CLERK