# **Board of Assessment Appeals**

Minutes from Special Meeting April 16, 2012 6:30 p.m. Lisbon Town Hall

#### I. Call to Order

The meeting was called to order at 6:35 pm. In attendance: Kim Lang, Ron Babbitt, John Magness

## II. Reading of Minutes

Kim Lang suggested we waive reading of the previous minutes.

#### III. Old Business

Appeal of Nancy R. and Albert Gosselin

Ron Babbitt stated the appellant doesn't have the F Schedule

Kim Lang cited the letter from the lessee.

John Magness stated that demonstration of revenue isn't necessarily a requirement. However, the assessor may ask for examples of production like a business plan, financials or lease agreement.

Kim Lang stated that the appellant appears to have made a concerted effort to comply with the requirements.

John Magness cited Ron Olsen's recommendation to allow the PA 490 assignment with the stipulation that the landowner must continue to present burden of proof of productive farmland.

Committee agreed that the landowner is demonstrating compliance with the intention of the classification, while not necessarily complying with the specific documentation requirement.

It was agreed, unanimously, to grant the appellants PA 490 classification with the stipulation in the granting that the appellant demonstrate evidence of continued farming operations.

Kim Lang cited neighboring municipalities that do not require F schedule.

Appeal of Lowes Home Improvement

Board agreed unanimously to deny the appeal because the assessment is reasonable based upon replacement costs.

### Appeal of Desrosiers

Board agreed that the neighborhood warrants some tax relief based upon neighborhood devaluation.

Board discussed a more uniform application on properties on Lower Blissville Road rather than a proximity approach.

Board decided to grant a 67% conditional computation on property value.

## Appeal of Shays

Board decided to grant a 67% conditional computation on property value.

#### Appeal of Target Store

Board agreed unanimously to deny the appeal because the assessment is reasonable based upon replacement costs.

### IV. Any Other Business

The date of April 16, 2012 was selected to discuss and deliberate appeals itemized above

## V. Adjournment

John Magness motioned to adjourn. Kim Lang seconded. Meeting adjourned at 7:45 pm

John Magness

Secretary Board of Assessment Appeals

Submitted April 27, 2012

RECEIVED FOR RECORD AT LISBON
CT ON 64/37/13 AT 11:45am
ATTEST. LAURIE TIROCCHI, TOWN CLERK