## **BOARD OF ASSESSMENT APPEALS**

## MINUTES SPECIAL MEETING, THURSDAY, MARCH 5, 2020 TOWN HALL, 1019 MAIN STREET, BRANFORD, CT

Meeting was called to order AT 6:00 pm.

Roll Call: Clerk; Jennifer Acquino, Members-Lou Siegel, Jason Driscoll, Joseph Fazzino, Kevin Coons, Mike Milici; Attorneys Mike Leone & Jim Perito, Associate Assessor; Celeste Fisher

Clerk J. Acquino thanked the board members for their willingness to serve. Explained that when new members are serving, the board typically has the Town's Tax Appeal attorneys come to discuss the processes and legal aspects of the assessment appeals process.

Attorneys Perito and Leone went on to discuss the process with the board including explaining the applicable statutes outlining their duties. Attorney Perito explained how each hearing should be conducted including verifying who is present, do they have the proper authorization if they are not the owner and swearing the person in. Discussion regarding asking for the identification from the person present to verify identity and why that is useful. Reminder to advise applicant or representative that all documents they submit become public including tax returns, I &E reports, personal property declarations, etc.

There may be items on the field cards that are incorrect, check to see if someone has gotten in or not based on the codes on the cards. If not, appointments can be scheduled by staff that evening as the time period for inspections is very limited. Discussion regarding appraisals that are submitted and what to look for in terms of dates and comparable sales, appraisals are subjective so analyze the information on them.

M. Milici reminded that everyone's roll is as a hearing officer, let the applicant talk and provide the information. Attorney Perito explained that the role of the hearing officer is not to explain how the reval works. It's not an individual appraisal of each property so sometimes things are wrong and need to be changed.

Dennis Nardella entered at 6:30pm and joined the meeting.

Discussion about the island properties and how those are handled. Discussion about whether the impact of flooding and FEMA compliance or non-compliance has been

reflected within the values. Attorney Perito pointed out that the values are based upon the sales, so if the sales reflect those things so will the assessments. Discussion on what to look for relative to FEMA properties.

D. Nardella explained that each hearing is allotted 15 minutes and we will have to stick to that because of the amount of appeals. Use the time to gather the information and ask questions that allow you to make a decision. Review the discussion at the beginning of the meeting for D. Nardella who missed the discussion.

Attorney Leone discussed the implications on the term "SALT" which refers to the tax cut where folks cannot write off the interest payments anymore over x amount. Again, it goes back to the sales which will reflect if this is actually decreasing values.

Clerk will email everyone the list of individual hearings assigned to them. Request review of the properties and notify clerk asap of any conflicts so the schedule can be modified.

Attorney Perito advised that the board can make any decision they want which includes raising assessments. Appeals can still be brought if the board lowers the value, however sometimes lowing the assessment will avoid a court appeal. Many attorneys are representing multiple properties.

Voting will be the 24<sup>th</sup> and 26<sup>th</sup>. Hearings that have been requested to be changed have been denied because of the number of appeals.

A copy of the current field cards are in each file. Online field cards are the old ones, the vision site is correct but not in the same format as you are used to. Files are available in the Assessor's office for review at anytime.

General discussion and questions between members and attorneys.

Motion made by D. Nardella to adjourn the meeting at 7:15, second by M. Milici, motion carried.

Respectfully submitted, Jennifer Acquino, Clerk

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