

TOWN OF SCOTLAND



Minutes

Board of Assessment Appeals 9 Devotion Road, P.O. Box 122 Scotland, CT 06264

Thursday, March 26, 2020
6:00 pm
Held Remotely on GoToMeeting.

1. Call to Order - The meeting came to order at 6:10 pm. Members present were Peter Reardon and Kevin Benito. The Assessor, Kara Fishman was present, as was a member of the community. John Guskowski, CME Associates, provided technical assistance in the operation of the GoToMeeting platform.
2. Approve minutes of 9-10-2019 meeting - P. Reardon tabled item since he was the only one present at that meeting.
3. Assessor presented request under CGS Sec. 12-60 to correct the disabled veterans exemption amounts. Public Act 19-171 increased the exemptions for disabled veterans. The Assessor used the incorrect methodology to calculate the new assessments. The total assessment reduction if all of the changes are approved is 18,000.

Peter Reardon made motion to approve the changes. Kevin Benito seconded. Motion passed.

6:20 pm. Stephanie Abraham joined the meeting.

4. Heard the Following Appeals for Grand List 2019

Type - Personal Property
Appellant - Gary Lafemina
Location - Highland Campground
Appearing for the Appellant –Gary Lafemina
Original Assessment – 23,230

Type - Real Estate
Appellant - David + Stephanie Abraham
Location - Toleration Rd (Map 30, Block 27, Lot 5)
Appearing for the Appellant –Stephanie Abraham
Original Assessment – 33,400

5. Returned to Agenda Item No. 2. Stephanie made a motion to approve the minutes of 9-10-2019 BAA meeting. Seconded by Peter. Motion carried, with K. Benito abstaining.
6. Discuss and Decide Appeals:
 1. The BAA members discussed the appeal of G. Lafemina. CGS 12-114 does not permit the BAA to excuse the penalty under CGS 12-41(e). The appellant indicated the assessed value of the camper was accurate.

K. Benito made motion to table the decision to a Special Meeting to be held within 60 days, to give the Chairman and Assessor time to consult with the 1st Selectman as to whether there were any options available to reduce G. Lafemina's assessment. If there was not, the appeal would be denied. S. Abraham seconded.

Coda: On April 1, 2020, the Assessor spoke with the Chairman on the phone and with the First Selectman in person at the Town Hall about the matter. They concluded there were no options. The Assessor will send a letter to the Appellant, denying the appeal.

2. S. Abraham was the appellant and recused herself from all BAA actions having to do with her appeal. The remaining two BAA members discussed the appeal of D. + S. Abraham. The appellant indicated that their intent when buying the 4 ac parcel in 1981 was to add it to their other land at 89 Toleration Rd. Prior to the 2018 Grand List, the parcel had been assessed as excess acreage, as if it had been legally merged, since they acquired it in 1981. Both members agreed that the typical course of action in cases where a land with the potential is bought by an abutter, is for the acquired land to be merged with the abutter's existing land.

The Board wanted to condition the granting of the appeal to the appellant's filing of the merger documents on the Scotland Land Records within 90 days. The Assessor explained that a merger cannot be done retroactively and that the merger would be effective going forward on the 2020 Grand List.

K. Benito made a motion to deny the appeal. P. Reardon seconded the motion. The motion passed unanimously.

7. Adjournment. Motion to adjourn made by P. Reardon and seconded by K. Benito. Unanimous approval. The meeting was adjourned at 7:15 pm.

RESPECTFULLY SUBMITTED,

Peter Reardon, Chairman
Board of Assessment Appeals