

MINUTES OF MEETING

A meeting of the **Bethel Board of Assessment Appeals** was held in Meeting Room B of the CJH Municipal Center, 1 School St. Bethel, CT on March 4, 2014

Present: A.J. Bernard, Linda C. Curtis, Amy Mannion

Absent: None.

The meeting was called to order at 6:00 pm by A.J. Bernard.

Minutes of the February 25, 2014 meeting were approved with a motion by A.Mannion and second by A.J.Bernard

New Business:

Appeal of Personal Property P41684, Airgas USA, LLC; Adjustment: \$-44,950 representing the exemption for argon & nitrogen gas tanks used in manufacturing; Reason: Tony Franco of the Albano Group appeared as representative for the Appellant and explained to the satisfaction of the Board how the gas tanks in question are a critical component used in the direct manufacturing process. Decision was unanimous.

Appeal of Personal Property P42147, Advertising Claim Strategies, LLC; Adjustment: \$0; Reason: Appellant filed an incomplete declaration for 2013 but will seek guidance from the Tax Assessor for future Personal Property Declarations. The Board found the Assessor's current valuation to be fair and reasonable. Decision was unanimous.

Appeal of Personal Property P42463, Astudillo - Jaybeck's Bakery; Adjustment: \$0; Reason: Appellant did not appear for hearing. The 25% penalty for not filing remains as per state statute.

Appeal of P42435, Dexter's Doggy Daycare. Adjustment: \$0; Reason: Appellant was unaware of the filing requirement and of what property would be considered as business use when a late return was filed with the appeal. The Board found the Assessor's valuation to be fair and reasonable. The 25% penalty for late filing remains as per state statute. Decision was unanimous.

Appeal of Personal Property P41816, Cerrata Waste Systems LLC/Somers Sanitation; Adjustment: \$-23,450.00 The full reduction in the assessment to \$0 also resulted in the removal of the 25% penalty for not filing since no filing would have been required. Reason: Sian Zhu appeared for the Appellant and provided sales contract copies showing the company's assets, including the containers in question, were taken over by Winter Bros. in 2009. Decision was unanimous.

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Appeal of Personal Property P42432, Complete Wellness & Nutrition; Adjustment: \$-10,730; Reason: Improvements to building were deemed to be Landlord improvements not Leasehold improvements. Decision was unanimous.

Appeal of Personal Property P42222, CIT Technology Financing Services Inc; Adjustment: \$0; Reason: Appellant did not appear for hearing.

Appeal of Personal Property P42546, P42417, CIT Finance LLC; Adjustment: \$0; Reason: Appellant did not appear for hearing.

Appeal of Personal Property P40270, DCG-PMI, Inc; Adjustment: \$TBD; Reason: Appellant presented additional documentation to the Board that requires further review.

Appeal of Personal Property P41289, Elizabeth Feola Violin Studio; Adjustment: \$ 0; Reason: The appellant had not understood what constituted business equipment. The Assessor's valuation was deemed fair and reasonable. Decision was unanimous.

Appeal of Personal Property P42486, Computer Express; Adjustment: \$-670.00 (Note: the 25% penalty for not filing cannot be removed by state statute but it will be decreased \$170 by virtue of the lower assessment); Reason: Appellant had not filed a Personal Property Declaration, therefore the Assessor filed one for him based on this being a computer business. The appellant explained to the Board's satisfaction that he worked on equipment at customers' sites, and therefore had minimal business personal property. Decision was unanimous.

A motion was made by L.Curtis to adjourn the meeting and was seconded by A.Mannion. The meeting was adjourned at 8:35 p.m.

Respectfully submitted,



Linda Curtis
Secretary, Board of Assessment Appeals