

Listers Grievance Hearing  
November 20, 2019, 2:00pm  
Appellant - Commonwealth Dairy  
At Issue: Business Personal Property PP502207.00

Attending:  
Appellant- Christopher Orriss (CFO Commonwealth Dairy) and Craig Miskovich (Attorney)  
Town Staff - Jenepher Burnell and Joe Meyer (Assessor's Office), Patrick Moreland (Assistant Town Manager), Bob Fisher (Town Attorney)  
Listers - Eric Annis (Chair) and Tom Franks (Vice Chair)

The Chair opened the hearing at 2:00pm

Jenepher Burnell explained that this is "off-cycle" due to determination on the part of the Assessor's office that a business personal property (BPP) tax stabilization agreement had not been implemented correctly. A new assessment was developed and the property owner notified. The property owner subsequently filed a grievance.

The salient issues raised in discussion include:

- The wording of the BPP tax stabilization agreement may be arguably ambiguous. The Town maintains that the intent applied only to the BPP as of the date of the agreement. For 8 years of the 10 year agreement the Assessor's office has applied it to all BPP of the Appellant.
- The Appellant noted that it has been reporting the value of the BPP at a depreciated cost for internal reporting, not at its depreciated cost for tax reporting.
- Both the Town and the Appellant agree that changes should be made prospectively only and not retroactively.
- The Assessor's office noted that the Appellant's reported costs for some equipment are inconsistent between reports.

The Lister's voted unanimously to continue the hearing until December 4, 2019 at 2:00pm to allow the Town and Appellant to resolve numerical differences.



Listers Grievance Hearing (continuance)  
December 4, 2019, 2:00pm  
Appellant - Commonwealth Dairy  
At Issue: Business Personal Property PP502207.00

Attending:  
Appellant- Craig Miskovich (Attorney)  
Town Staff - Jenepher Burnell and Joe Meyer (Assessor's Office), Patrick Moreland (Assistant Town Manager), Bob Fisher (Town Attorney)  
Listers - Eric Annis (Chair) and Tom Franks (Vice Chair)

The Chair reconvened the hearing at 2:04pm

Representatives of the Town and the Appellant reported that:

- They are in agreement as to interpretation of the BPP tax stabilization agreement;
- Appropriate cost values for the BPP have been determined;
- Inconsistencies in BPP cost reporting have been resolved
- There is a clear understanding of procedures to be used for the duration of the BPP tax stabilization agreement

The Vice Chair moved that the Listers set the value of of the stabilized BPP at \$1,878,731 and the value of the subsequently acquired BPP at 3,587,790, totalling \$4,057,472 for tax year 2019.

Motion passed unanimously

The Chair adjourned the hearing at 2:28pm

Respectfully submitted, Tom Franks

