

**The Board of Assessors**  
Village of Arden  
Meeting April 12, 2018, BWVC

Meeting was called to order at 7:08 by Warren Rosenkranz, Chair

Present: Warren Rosenkranz, Kate Threefoot, Denis O'Regan, Pam Politis, Alton Dahl, Brooke Bovard

Not Present: Tom Wheeler

Called to order 7:07 pm

Minutes from March meeting approved with correction

A. Factors

- a. Discussion of Location Factors to be applied in assessment.
- b. **MOTION PASSED: Location factors and Notes** are established as follows: The specific location factors are as follows.
  1. Leaseholds adjacent to Arden Forest, Ardencroft Forest, or Sherwood Forests: +10%
  2. Leaseholds fronting on Arden Forest, Sherwood Forest, or Ardencroft Forest by being across the street: +5%
  3. Leaseholds adjacent to or fronting on a communal green: +5%
  4. Leaseholds adjacent to Harvey Road and/or Marsh Road: -5%
  5. Leaseholds having driveway access only to Harvey Road and/or Marsh Road: -5%

**Notes**

1. The specific location factor charges (in dollars) to be added to or subtracted from the sum of the Base Land Rent are obtained by multiplying the Base Land Rent for the leasehold by the appropriate specific location factors as given above.
2. Location factors are additive, if both are applicable, except if multiple forest factors apply, the higher of the two forest factors shall be applied.
3. No fractional or partial factors apply for leaseholds fronting or adjacent to forests or communal greens.

B. C-Rate discussion

1. Assessors discussed previous C-rate of 40%.
2. Discussion about modern use of land and whether change in land use justifies a change to the C-rate valuation.
3. Proposal to introduce a tiered C-rate structure as follows:
  - a. A-rate applied to 7,116 sq. ft., C1 rate applied to second amount of sq footage; and C2 rate for excess sq footage beyond the second amount.
  - b. Discussion tabled to allow research on modern land use and valuation.

C. B-Rate discussion

1. Assessors discussed applying B-rate only to ADUs grandfathered into conformance before New Council County created a process for the creation owner-occupied ADU privilege.
2. The assessors agreed to consider the following language for B-rate acceptance:  
The “B Rate” (multiple domicile rate) is set at a flat rate of \$750 per additional domicile privilege, and the leasehold is charged that has the privilege(s) under zoning regulations of and allowance by the Trustees of maintaining more than one dwelling unit on the leasehold, the privilege(s) for ADU(s) attaching to the leasehold regardless of whether leasehold is owner-occupied.

D. D-Rate discussion

The assessors agreed to propose the same D-rate as 2017, as follows: ‘D rate,’ the commercial rate, is for one leasehold. The “D Rate” continues at a surcharge of 75% of the “A Rate” with no deduction for frontage on Marsh Road.

Meeting was adjourned at 8:45