

**The Board of Assessors**  
Village of Arden  
Meeting February 5, 2019, BWVC

Meeting was called to order at 7:35 pm by Mark Wood, Chair

Present: Mark Wood, Pam Politis, Debbie Ricard, Elizabeth Varley, Tom Wheeler,  
and John Scheflen,

Not Present: Brooke Bovard

Minutes from January meeting approved.

Agenda B Rate:

Determine what is an ADU and how many exist.

Discussed and resolved potential conflict of interests among assessors.

Discussed whether there is a different land value associated with

- a) owner-occupied, attached,
- b) grandfathered and attached, and
- c) grandfathered and detached

Assessors reviewed New Castle County Code regarding ADUs:

[https://library.municode.com/de/new\\_castle\\_county/codes/code\\_of\\_ordinances?nodeI\\_d=CH40UNDECO\\_ART3USRE\\_S40.03.410ACUSRE](https://library.municode.com/de/new_castle_county/codes/code_of_ordinances?nodeI_d=CH40UNDECO_ART3USRE_S40.03.410ACUSRE)

Assessors generally agreed to apply the B-rate to leaseholds that have 3 or greater domiciles.

Assessors discussed prior treatment of B-rate in assessment from last two years, which applied a flat rate per unit. Prior to that, each unit was apportioned a size in square feet, and the B-rate was applied to the lot up to the square footage of the lot. No consensus was reached during the meeting concerning the application of B-rate.

Meeting was adjourned at 9:01 pm