

The Board of Assessors
Village of Arden
Meeting May 7, 2019, BWVC

Meeting was called to order at 7:33 pm by Mark Wood, Chair

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

1. Reviewed a request from public meeting for the spreadsheet; discussion about what information should be included in the Assessors Report and consensus of the board is to include the spreadsheet in the Assessors Report. The spreadsheet will include lot number and parcel number without names and addresses.
2. Mark will request land rent information from Trustees regarding amounts billed in 2017, 2018, and 2019.
3. Budget committee is still working on town budget proposal. Discussed using a strawman amount of \$725,000. Assessors will request new proposed budget projections from Town Budget Committee/Treasurer
4. Reviewed minutes of previous of process for calculating total amount to collect from 1970s; calculation was a simple sum of projected town expenses, county/school taxes, trustee expenses, and contingency fund amount minus existing contingency.
5. ADUs
 - a. Discussed differences in privileges associated with grandfathered/prior ADUs and newly developed ADUs.
 - i. New Castle county requires an affidavit for owner-occupancy
 - ii. Prior ADUs do not require affidavit of owner occupancy, with rental privileges more similar to commercial rights than the new, occupancy restricted ADUs.

- b. Proposal to apply a B-rate to prior/grandfathered ADUs, and not charge for new ADUs was discussed. Also discussed charging for all ADUs, grandfathered and new, occupancy-restricted ADUs.
 - i. Discussed applying a different “B2” rate for the new, owner-occupied ADU; complexity and arbitrary valuation required for this proposal was generally unattractive.
 - c. Discussed how to calculate the B-rate; review of previous B-rates was discussed:
 - i. B-rates were 80% of A-rate per 7,116 sq ft of land;
 - ii. B-rate was a flat rate of \$750 applied per unit;
 - iii. B-rate was applied to 3,500 sq ft of land.
 - d. Discussed applying the B-rate to a smaller amount of land, e.g 800-1,000 sq. ft. per unit.
 - e. Discussed importance of predictability of land rent from year to year, and general consensus to proceed with a proposal to keep the B-rate at a flat rate of \$750 per unit, with consideration for a percent increase proportional to increases in the A-rate.
6. Strawman proposal for evaluation:
- a. A-rate applied to first 7,116 sq ft
 - b. B-rate applied to grandfathered ADUs only
 - c. B-rate of \$750 per ADU unit
 - d. C-rate of 40% of A-rate
7. Assessment of impact of proposed formula on land rent charges compared to previous years to be conducted at public meeting on May 23rd, 7:30 PM as BWVC.
8. Meeting adjourned at 9:21 pm.

