

The Board of Assessors
Village of Arden
Meeting May 27, 2020
Via ZOOM

Meeting conducted by ZOOM virtual meeting platform in view of corona virus social distancing measures.

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

Meeting called to order at 7:31 pm by Mark Wood

1. April Meeting minutes approved.
2. Discussion of ADUs initiated with review of last assessment, which included B-rate of \$800 per grandfathered ADU.
3. Discussed non-profit ownership of leaseholds and the impact of non-profit status on New Castle County tax assessment. Because a non-profit has to be the leaseholder of the property to get tax-relief from NCC, the village faces limited risk of new non-profit owners/leaseholders forming in the village for the purposes of land rent relief.
4. Proposal to introduce different, tiered ADU rates, one rate for grandfathered ADUs and a separate rate for new ADUs. Discussed whether value-differentiating criteria existed to justify different rates for the two types of ADUs.
 - a. non-grandfathered ADUs have additional restrictions including
 - i. owner-occupied
 - ii. attached to primary domicile.
 - b. despite not being restricted by code, many grandfathered ADUs are attached, and owner-occupied

- c. non-grandfathered ADUs are income-generating when owner resides on leasehold.
5. Straw poll taken on the following questions:
 - a. Should the assessment charge for new ADUs?
 - b. If so, should the rate be the same as grandfathered ADUs or a partial amount of grandfathered charge.
6. Discussed establishing a standard for when in the process of building a new ADU, it is appropriate to charge the B-rate. Agreement that upon receipt of a Certificate of Occupancy (COE), the leasehold with a new ADU is charged the B-rate for ADUs.
7. Motion: Change report language from “B-rate” to “Fee”.
 - a. Motion seconded, and defeated in hand-vote.
8. Advisory vote taken with general support for a B-rate of \$800 applied to grandfathered ADUs and new ADUs with issued COE.
9. Marc discussed status of budget numbers from Town Treasurer and Budget committee, as well as possible report signing procedures.
10. Next Meeting is June 3, 2020, 7:00 pm via zoom (public meeting start at 7:30 pm).
11. Meeting adjourned at 8:13 pm.