

**The Board of Assessors**  
**Village of Arden**  
February 3, 2021

The 2021 Board of Assessors for the Village of Arden met on February 3, 2021 by Zoom.

Present: Denis O'Regan, Elizabeth Varley, Deborah Ricard, Gary Quinton, Tom Wheeler, Brooke Bovard and John Scheflen

Deborah Ricard, Chair, called the meeting to order at 7:30 PM.

The Assessors approved the minutes of the meeting of the Board of Assessors held January 18, 2021 with changes.

The Assessors discussed the "B" rate for accessory dwelling units. The 2020 Board of Assessors set the "B" rate at a flat \$800 and applied it to accessory dwelling units existing on leaseholds in the Village of Arden prior to May 1, 2007 ("grandfathered ADUs.") In addition to grandfathered ADUs, New Castle County permits every Arden leaseholder to create one additional dwelling unit ("new ADUs"), subject to certain conditions, including the new ADU must be incorporated into or attached to the principal dwelling unit; the property owner must occupy and reside in either the principal dwelling unit or the new ADU as his or her principal legal residence and it must be approved by the Trustees of Arden and the County. Grandfathered ADUs differ from new ADUs in that they are not subject to the conditions applicable to New ADUs. Also, grandfathered ADUs are limited to the 49 grandfathered ADUs but every leaseholder has the privilege to create a new ADU.

The Assessors considered a proposal to change the "B" rate from a flat fee to an amount determined by assigning to each ADU a number of square feet and multiplying that amount by a percentage of the "A" rate. If the sum of 7,116 square feet and the product of the number of ADUs and the lot size assigned to each ADU exceeds the total lot size, then the leaseholder would not be assessed for the full number of square feet for each ADU. A few leaseholds with multiple ADUs on smaller lots, including the Arden Craft Shop, would not pay the "B" rate for all ADUs on the leasehold. Deborah Ricard and Tom Wheeler disclosed that they serve on the board of directors of the Arden Craft Shop and Museum, a nonprofit organization that serves the community. The Arden Craft Shop has a small lot with multiple ADUs. The proponents said that this method would be more consistent with Georgist principles. The opponents thought that adopting it would unfairly benefit leaseholders renting multiple ADUs for profit. The Assessors voted 4 to 3 for a flat rate.

The Assessors discussed the amount of the "B" rate. They agreed to defer setting the amount until further financial and budget information becomes available.

The Assessors also considered the application of the "B" rate to New ADUs. They agreed that the "B" rate should not apply to new ADUs because every leaseholder had the same privilege to add a new ADU. The Assessors also agreed for the same reason that the "B" rate would not apply to the two new ADUs that had been approved, completed and occupied.

The Assessors reviewed and discussed preliminary financial and budget information provided by the Trustees of Arden and discussed some issues that should be considered in determining a prudent reserve.

The meeting adjourned at 8:40PM.

John Scheflen  
Secretary

*Approved by the Board of Assessors March 3, 2021*