

The Board of Assessors
Village of Arden
June 2, 2021

The 2021 Board of Assessors for the Village of Arden met on June 2, 2021 by Zoom. The Assessors met first with Village residents and then held a regular meeting.

Deborah Ricard, Chair, called the public meeting to order at 7:05 PM.

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

Also participating in all or part of the public meeting: Ken Schuler.

The Assessors discussed the application of the "D" rate to a property at the corner of Marsh and Harvey Roads leased by Ken Schuler. The "D" rate is a surcharge for a commercial property added to the sum of the amounts determined by applying the "A" and "C" rates to the square footage of the leasehold. For at least several years the "D" rate has been applied to only one leasehold, the one at the corner of Marsh and Harvey Roads, and has been set at 75%. At their April 7, 2021 meeting the Assessors agreed to continue to assess the "D" rate at 75%. The Assessors discussed whether the "D" rate should be adjusted for a commercial use leasehold to reflect restrictions limiting permitted types of commercial uses. Mr. Schuler provided to the Assessors a copy of a letter dated December 10, 2008 from the New Castle County Department of Land Use to Edward B. Rosenthal, a written in response to Rosenthal's request to the County for verification of the use to which the property at the corner of Marsh and Harvey Roads may be used. The letter said that "the parcel is zoned NC 10 (Neighborhood Conservation) which would permit one single-family residential use, and the following commercial retail and service uses as permitted nonconforming uses" The letter then listed permitted commercial retail and service nonconforming uses. The Assessors discussed at length the practicality of the permitted commercial uses given the size, location, limited parking and other considerations relating to the leasehold.

The public meeting adjourned at 8:00 PM. The regular meeting commenced immediately thereafter. All of the Assessors were present.

The Assessors approved the minutes of the meeting of the Board of Assessors held May 5, 2021.

The Assessors considered a proposal to reduce the "C" rate on the 17 leaseholds larger than 30,000 square feet. The rationale for the proposal was that space over 30,000 square feet had limited usefulness compared to the first 30,000 square feet of a leasehold and, therefore, less value. The reduced value would be reflected in a lower "C" rate for the square footage in excess of 30,000. After lengthy discussion, a majority of the Assessors voted against the proposal.

The Assessors also considered again a proposal to apply the "A" rate to the first 10,000 square feet of a lot, rather than the first 7,116 square feet, based on the argument that the change would

more fairly reflect the minimum benefit received by all leaseholders from living in Arden. The Assessors again determined to apply the "A" rate to the first 7,116 square feet of leaseholds.


The Assessors unanimously reaffirmed their prior decision at their May 2, 2021 meeting to increase the "B" rate from \$800 by the same percentage as the percentage change in the "A" rate. As in the past several years the "B" rate will apply only to "grandfathered" ADUs, not to "new" ADUs.

The Assessors unanimously agreed not make any changes to the "factors" used to adjust assessments for location adjacent to the forest, greens and woods and for location on or access to Marsh and Harvey roads.

The Assessors further discussed adjusting the "D" rate for the commercial leasehold at Marsh and Harvey Roads. A majority of the Assessors voted to not make a change in the "D" rate.

Gary Quinton reported that based on the current reserve balance and projections the reserve will be at the \$150,000 level, so the Assessors will not need to provide for the reserve in their assessment. He had updated the prudent reserve chart to reflect the current 2021 reserve and the "A" rate for 2022 and will provide a copy to the Assessors. He will prepare the spreadsheet for the assessment and circulate it for review by the Assessors. Deborah Ricard will draft the Assessor's report and circulate it for comment.

The meeting adjourned at 9:10 PM.


John Scheflen
Secretary