

The Board of Assessors
Village of Arden
May 5, 2021

The 2021 Board of Assessors for the Village of Arden met on May 5, 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: Mike Curtis, John Wenderof, Harry Thermal and Ken Schuler.

The Assessors and the others present engaged in a wide ranging discussion of the assessment process, including the rationale for the amount of the "B" rate, the applicability of the "B" rate to grandfathered and "new" additional dwelling units, the maximum lot size to which the "A" rate should be applied, whether the "C" rate should be reduced for the largest leaseholds and whether the "D" rate should be adjusted for a commercial use leasehold to reflect restrictions limiting permitted types of commercial uses, location, limited parking and other factors.

The public meeting adjourned at 8:15 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 April 7, 2021.

The Assessors discussed the "B" rate. The "B" rate is assessed for the value of the privilege a leaseholder has to have an accessory dwelling unit on the leasehold. At its February 3, 2021 meeting the Assessors determined that the "B" rate would apply only to "grandfathered ADUs" and would be a flat rate as in recent years. When the "B" rate was initiated, it was set at a flat rate of \$750, increased to \$800 several years ago. The rationale for the amount was to reflect the additional costs to the Village, such as trash collection, associated with ADUs. Those costs increase over time and the increased costs are reflected in the "A" rate. After discussion, the Assessors unanimously approved a percentage increase in the "B" rate equal to the percentage increase in the "A" rate.

The Assessors also discussed the "A" and "C" rates. The "A" rate is applied to all leaseholds in an amount (after application of the "B", "C" and "D" rates and the other factors) intended to meet the Trustees and Village expenses and provide for a prudent reserve. The "C" rate is applied to the square footage of a leasehold in excess of the square footage to which the "A" rate is applied. At its January 18, 2021 meeting the Assessors determined to apply the A rate to the first 7,116 square feet of leaseholds. At its April 7, 2021 meeting the Assessors set the "C" rate at 40% of the "A" rate. The Assessors agreed to consider increasing the square footage of a leasehold to which the "A" rate applies to 10,000 and to consider a reduction in the "C" rate for large leaseholds if data on the effects could be provided to the Assessors.

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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 and has been set at 75%. At their April 7, 2001 meeting the Assessors agreed to continue to assess the "D" rate at 75%. The Assessors agreed to reconsider the "D" rate for the one property to which it applies if the owner provides information relating to New Castle County use, parking and other restrictions that limit the types of commercial uses for the leasehold.

The meeting adjourned at 8:40 PM.



John Scheflen
Secretary