

BOARD OF CIVIL AUTHORITY  
TAX ASSESMENT APPEAL  
MINUTES  
October 7, 2019

PRESENT: Meg Matz, Fred Barr, Dwight Camp, Kay Camp, Jill Davies, Jim Ford, Jane Soule, Mary Riley, John Doten, and Charlie Degener

LISTERS: Paul Wildasin, Carol Wood, Trena Tolliver

APELEANT: Cindy Slane

Mary Riley called the meeting to order at 6:40 P.M. and all parties were administered the appropriate oath.

Cindy Slane distributed information regarding her property, including an appraisal prepared by John Waldo.

The Listers introduced the subject property, 97 acres on Fletcher Hill with a sugarhouse style outbuilding rebuilt in 2007, driveway, with wastewater permits for a 5-bedroom house and a 2-bedroom house. The total assessment of the property is \$650,600. Of the total assessment, 11.75 acres are excluded from the Current Use program. The excluded land is valued at \$228,000, and the outbuilding is valued at \$14,000.

Jill asked about Current Use. Paul explained that in addition to determining a total property value, the Current Use program directs towns to establish a value for excluded acreage comparable to what the portion would be if it were a free-standing lot.

Ms. Slane explained that she had an appraisal prepared by John Waldo in 2016. She then spoke at length about her 2016 Tax Assessment Appeal, and the process from the Listers through to the Vermont Supreme Court.

On June 4, 2019 she received a change of appraisal notice.

Mary asked what the basis for her 2019 appeal was.

Ms. Slane explained that she had looked at comparable sales of twelve acre parcels in an effort to support the value of her excluded acreage. Based on that research and Mr. Waldo's appraisal, she feels the value of the total parcel should be \$500,000 - \$520,000, of which the portion excluded from Current Use should be \$107,000.

There was discussion about the sugarhouse on the property and why it had not previously been taxed.

The existence of a substantial, renovated outbuilding was discovered during the 2016 Tax Assessment Appeals process.

Ms. Slane spoke at length about comparable properties and her opinion of Value.

Paul Wildasin presented testimony in defense of the Lister's valuation of the property. In 2016 the BCA set a value of \$180,000 for the excluded land, good for one year. At the appeal to the State Appraiser, the State Appraiser recommended a value of \$366,000. The Listers did not adopt the recommended value, which would have been good for three years. The 2019 value that the Listers placed on the property is the post-grievance 2016 value with the addition of the missing outbuilding. Paul then presented comparable properties for both the total property, and the excluded acreage.

Jill asked about neighborhood codes and multipliers on the cost sheet.

Paul presented information on the Current Use value calculations and discussed house-sites and value.

Jim Ford moved to close testimony. Jill Davies seconded. There was no discussion and the motion passed.

Charlie Degener moved that the Chair appoint an inspection committee. Jane Soule seconded, and the motion passed.

Mary asked for 3 or more volunteers. A committee of Meg Matz, Mary Riley, and Charlie Degener was chosen. The committee will meet at the property Thursday October 17<sup>th</sup> at 1:00 P.M.

Mary announced that the Board will reconvene October 21<sup>st</sup> at 6:30 P.M. to hear the report of the inspection committee.

There being no further business to appear before the Board, Jill Davies moved to recess until October 21<sup>st</sup>. Jim Ford seconded and the motion passed and the meeting was recessed at 7:50 P.M.

Attest:

F. Charles Degener III, Clerk