

**TOWN OF JERICHO
BOARD OF CIVIL AUTHORITY
OCTOBER 13, 2016**

MEMBERS: Michael Weinberg, Chair; Debbie Rackliff, Vice Chair; Don Messier, Ann Messier, Jessica Alexander, Catherine McMains, Donna Boiney, Mary Jane Dickerson, Sarah Joslin, Peter Booth, Jim Gallagher, Janet Gallagher, Bert Lindholm, Wayne Howe.
ABSENT: Tim Nulty, Mary Coburn.

LISTERS: Sandra Costes, Assessor/Lister; Lori Dykema, Lister, Andrew Levi, Lister.

OTHERS: James Clark, Eleanor Clark, Randall Clark, Alan Rawson, Alice Moultroupe, Vernon Konczal, Jim Carroll, Patricia Carroll.

AGENDA ITEMS:

Hear Tax Appeals:

CALL TO ORDER

Mr. Weinberg, Chair, called the meeting to order at 5:30 p.m., and noted that the Listers will present a Land Values tutorial.

LAND VALUES PRESENTATION

Ms. Costes explained a process for calculating land values related to a 2-acre homestead area and residual land that are the basis for a land value table used by the Listers.

MINUTES: September 22, 2016

MOTION by Ms. Joslin, seconded by Mr. Messier, to approve the Jericho BCA minutes of September 22, 2016, as written with corrections as noted.

VOTE: 11 ayes, 2 absent (Mr. Nulty, Ms. Coburn), 3 abstentions (Ms. Dickerson, Mr. Howe, Ms. McMains); motion carried.

The agenda was adjusted to hear Konczal -CH301 at 7:30 due to Bolger Hill Trust – OO012 requesting to be rescheduled from tonight to a date not certain.

APPEALS WITHDRAWN

- Brandon and Amanda Smith – PA113
- Barbara Tonn – GAR007
- Simon and Christina Thingvold-Dutcher – JC011
- Kendra Wallace - OF009
- Christopher Luczynski-M1083
- Canine Run Road Homestead, LLC-CA021
- Susan Harritt and William Butler-NV254
- Underhill Jericho Fire Department-BT275
- Cathy and Paul Davis-CH307
- Jessica Whitney-MR026
- Raymond and Leonora Belair-BK011A

- Ann Broekhuizen-GL004
- Danny Myers and Stacey Cheney-Myers-PN047

HEAR TAX APPEALS

Underhill/Jericho Fire Department-BT288X

Randall Clark, Honorary Fire Chief, appeared before the BCA. Mr. Clark was sworn in, and signed a Witness Oath document.

Ms. Costes, Assessor/Lister, Ms. Dykema, Lister, and Mr. Levi, Lister, were sworn in, and signed Witness Oath documents

The BCA members present were sworn in, and signed Oath documents. Mr. Howe and Ms. McMains recused themselves.

Mr. Weinberg explained the BCA tax appeal hearing process and that a three-member BCA Inspection Committee would conduct a site visit and write an inspection report. The appellants would be asked if they wished to continue with the tax appeal. The BCA could increase the assessment, decrease, or keep it the same based on evidence presented, said Mr. Weinberg.

Ms. Rackliff handed out copies of the Assessor's informational packet and appellant's written testimony packet for review.

ASSESSOR'S REPORT

Mr. Levi introduced the subject property located at 288 Brown's Trace that consists of the Jericho Center Fire Station building and 2.33 acres.

APPELLANT COMMENTS

Mr. Clark stated that the land the fire station is built on is 'beaver' land. He has submitted 20± photographs of the wetlands and station. A postage-stamp sized area had to be filled in to build the station. Of the 2.33 acres only one-third is usable land. Last Sunday there was standing water behind the station building. The station was built in 1982, not 1993 as shown on the Lister card. The roof is 33 years old and needs replacing, the water system is a drilled well that produces ¾'s of a gallon per minute (gpm) that cost \$10,000 and is 800' deep. The tankers can't be filled using the well and have to go to the Underhill Fire Department. He understands that the Fire Department is tax exempt, which is why the Fire Department doesn't pay attention to the property values assessed. The Fire Station building is assessed at \$526,300 for a 40'x60' structure and it should be in the range of \$140,000-150,000. He is submitting comparisons that include the Spafford Well Drilling and AutoSmith businesses, which are garage-type buildings. According to the town the Fire Station is assessed at \$93/square foot versus \$45/square foot for the AutoSmith building. The Fire Department has a 100 year history in town, said Mr. Clark.

ASSESSOR COMMENTS

Mr. Levi reviewed Exhibit 1, a property history and a Lister appeal denial decision, and Exhibit 2, an insurance replacement value of \$400,259. The subject property is currently

assessed at \$238,600 for a \$161,700 difference. Errors discovered have been corrected in the cost sheets. The current land grade is a 2.0 and should be a 1.0 grade, which decreases the land value to \$141,000. The assessment was reduced to \$138,800. The Listers' recommend an assessment of \$364,300 on the building less a 9 percent depreciation that reduces the assessment from \$526,300 to \$513,300, a \$13,000 decrease, said Mr. Levi.

BCA QUESTIONS/COMMENTS

Ms. Boiney asked if the assessment was just for the building. Ms. Costes replied that Exhibit 2 is just the building.

Mr. Booth asked how the insurance number factors in. He thought the town has a system in place for determining a value, said Mr. Booth. Ms. Costes explained that the town system calculates a value for a house and 2-acres less depreciation. Using a replacement cost less depreciation is the same thing for a building such as the Fire Station. The town manual gets updated every month. The closest type of building is chosen for square footage costs. This is the same way that the insurance companies do it. The State of Vermont now requires that the Listers' report insurance replacement costs to the state for exempt properties. For example, the little church in town has an insurance replacement cost of \$1.7 million. The Listers' fill out a state form with the insurance replacement costs. This is the same as the Marshall-Swift actuarial table we use, clarified Ms. Costes.

Mr. Weinberg asked what the \$125,700 miscellaneous adjustment number represented on the "proposed" CAMA card. Ms. Costes replied that it is an adjustment to bring the assessment up to the insurance replacement costs. Currently the replacement cost new less depreciation is \$238,600 and on the 'proposed' card \$125,700 was added, said Ms. Costes.

Mr. Lindholm said that the Fire Station is sitting up on a man-made knoll. The land grade should be significantly different since it is a postage-stamp sized area. The Inspection committee should look at the building, which has a concrete floor and brick façade. Look at a 'what is the construction cost today' versus insurance cost. Insurance costs can include extraneous amounts for demolition, removal, and content replacement as well, pointed out Mr. Lindholm.

Mr. Weinberg noted that Randy had suggested a value of \$140,000-150,000. Ten years ago the property was assessed at \$363,000, said Mr. Weinberg. Mr. Clark stated that the appraisal ten years ago was not correct. It is a tax exempt property and the Fire Department didn't contest it. If the State of Vermont is considering taxing some of these exempt properties then let's correct it now, said Mr. Clark.

Ms. Costes said that the Bugbee property is not a comparable. Mr. Clark reiterated that it is the same type of building construction as the Fire Station. The AutoSmith land is not wet and is flat, and the same for the Spafford property. The Fire Station sits on very wet land, said Mr. Clark.

Ms. Alexander asked if the 9 percent depreciation assigned was for the roof that needs repair. Ms. Costes explained that the depreciation was applied by an appraiser. She wouldn't put depreciation on the property looking at what's there, said Ms. Costes.

In response to a question by Mr. Clark, Ms. Costes said that she would be happy to review the CAMA card with Mr. Clark.

Mr. Clark said that insurance companies automatically increase values every year. It seems that it may be out of proportion, said Mr. Clark.

Mr. Levi stated that the Marshall-swift is standard for professional appraisals and insurance uses.

Mr. Weinberg asked if the appellant would like to continue the appeal. A three member BCA Inspection Committee would visit the property. The committee is independent from the BCA and Listers. No new testimony can be taken at the inspection visit, said Mr. Weinberg. Mr. Clark said he would like to continue the appeal.

Mr. Weinberg recused himself from an Inspection Committee assignment due to involvement with the Fire Department.

INSEPTION COMMITTEE ASSIGNMENT:
Donna Boiney, Mary Jane Dickerson, Sarah Joslin.

Jessica Alexander volunteered as an alternate Inspection Committee member if necessary.

Date: Monday, October 17, 2016, at 4:30 p.m.

Ms. Rackliff handed a copy of the Inspection Committee schedule to the appellant.

NOTE: Ms Boiney left the hearing at 6:26 p.m. and returned at 6:31 p.m.

NOTE: the Alan Rawson and Alice Moultroup appeal for the 48 Cilley Hill Road property was heard prior to the 44 Cilley Hill Road appeal upon request by Mr. Rawson.

Alan Rawson and Alice Moultroup – CH048

Alan Rawson and Alice Moultroup, owners, appeared before the BCA. Mr. Rawson and Ms. Moultroup were sworn in, and signed a Witness Oath document.

Ms. Costes, Assessor/Lister, Ms. Dykema, Lister, and Mr. Levi, Lister, were sworn in, and signed Witness Oath documents

The BCA members present were sworn in, and signed Oath documents.

Mr. Weinberg explained the BCA tax appeal hearing process and a three-member BCA Inspection Committee that would conduct a site visit and write an inspection report. The

appellants would be asked if they wished to continue with the tax appeal. The BCA could increase the assessment, decrease, or keep it the same based on evidence presented, said Mr. Weinberg.

Ms. Rackliff handed out copies of the Assessor's informational packet and appellant's written testimony packet for review.

ASSESSOR'S REPORT

Ms. Dykema introduced the subject property that consists of a 1.3 acre lot located at 48 Cilley Hill Road.

APPELLANT COMMENTS

Mr. Rawson explained that his mother had purchased Lot 2 for the potential of a water well. He was under the impression that his mother had combined Lot 2 with Lot 1. Lot 2 is entirely in the Brown's River protection zone, has a buffer 100' from the bank top, is 100 percent restricted for any use in the 100 year flood plain, and is in the Brown's River corridor. The protection zone adds width to the river corridor and flood plain. Lot 2 is also land-locked, stated Mr. Rawson.

Mr. Rawson pointed out a by-pass of an oxbow in the river bed is encroaching into the Lot 2 parcel on an aerial photograph.

Mr. Rawson pointed to a septic system location on a contour map that is 100' from the bank top buffer and takes all of Lot 2 and is a marked wetland. The 100 year flood plain and river protection zone is all within Lot 2 and one-third of Lot 1. There is no way to build on Lot 2. The land value should be assessed based on pasture or conservation land rates versus a building lot value, stated Mr. Rawson.

Mr. Rawson handed out a panorama-sized color photograph of the Brown's River as it flows through Lots 1 and 2.

ASSESSOR COMMENTS

Ms. Dykema explained that errors discovered on the CAMA card were corrected. A note on the card indicted that a wastewater permit granted and in actuality it is a deferral permit, which means that the lot could be tested at some point. The 1.0 land grade was reduced to 0.8 and the value went from \$111,000 to \$88,100, said Ms. Costes.

Ms. Costes said that the value will be adjusted under Errors and Omissions.

BCA QUESTIONS/COMMENTS

Mr. Weinberg asked if Exhibit 1 previous value was "zero" why is it now \$111,000. Ms. Costes relied that it was part of a larger parcel.

Mr. Weinberg asked if both lots should be a combined value. Ms. Costes said that Lot 2 is now \$88,100. It was split out as a separate record so the property owner would know what the value being discussed was, explained Ms. Costes.

Mr. Messier said that he has seen the Brown's River flooding through Davis Farm. Mr. Rawson said that the river bed continues to change.

Mr. Booth asked if the 0.8 land grade was correct. If it was a non-buildable lot then it should be reduced further, suggested Mr. Booth. Ms. Dykema said the lot was graded as any other building lot. There is a deferred septic permit filed in 1994, pointed out Ms. Dykema.

Ms. Costes stated that the lot was purchased as a separate property for the well. A deferral permit indicates that a septic might be possible. Gary Davis did not go through with the testing when he owned the lot. It is assumed that anyone who would purchase the lot would do what was necessary to put in a septic. A deferred permit says that the seller hasn't done the testing and a new owner can reserve the right to do so in the future. Zoning in town has changed on how many acres can make up a building lot. It is now 5-acre zoning in that neighborhood. This is a pre-existing non-conforming lot, said Ms. Costes.

Mr. Howe asked what would happen if an owner went through the testing and the lot is found buildable. Ms. Costes said that it would be a 1.0 land grade if it is buildable.

Mr. Weinberg asked if septic testing was done, failed and is not buildable. Ms. Costes said it would be a residual value and drop in value to the other parcel. She understood that the river bed is moving. When have weather events, such as Hurricane Irene, things do change, said Ms. Costes.

Mr. Rawson stated that the river oxbow is cutting into the lots and will take the area where a well is identified.

Mr. Gallagher asked if the lots flood in the spring. Mr. Rawson replied yes. You can't build on Lot 2 if it is in the river protection zone. The blue circle is where a well was to go in. The lot is wet and equipment can't get in there. It is flooded by the river, stated Mr. Rawson.

Ms. Costes said there are two houses on Lot 1. The state does not allow land-locked lots. The lot is unique. A question is if the two lots are buildable. She drove and parked at the subject properties. She viewed a garden and the area, said Ms. Costes. Ms. Dykema clarified that the two structures are rental properties.

Ms. Boiney asked what the minimal acreage is in this neighborhood. Ms. Costes replied that she would get that information.

Mr. Weinberg noted that the Listers' are reducing the value of Lot 2 to \$88,800. If the appellant would like to continue his appeal, then a three member BCA Inspection Committee would visit the property. The committee is independent from the BCA and Listers. No new testimony can be taken at the inspection visit, said Mr. Weinberg. Mr.

Rawson said yes. He is not certain what farm land is worth. The lot should be valued at farm or conserved land values, said Mr. Rawson.

INSEPCION COMMITTEE ASSIGNMENT:
Donna Boiney, Peter Booth, Debbie Rackliff.

Date: Tuesday, October 18, 2016, at 4:30 p.m.

Ms. Rackliff handed a copy of the Inspection Committee schedule to the appellant.

Mr. Weinberg asked if the two Rawson/ Moultroup lots should be taxed as one property. If so, what is the total assessment, and should there be one Inspection Committee, asked Mr. Weinberg. Mr. Booth spoke in support of two separate inspection reports. Ms. Costes said that the BCA can make a determination to combine them, or not.

Alan Rawson and Alice Moultroup-CH044

Alan Rawson and Alice Moultroup, owners, appeared before the BCA. Mr. Rawson and Ms. Moultroup were sworn in, and signed a Witness Oath document.

Ms. Costes, Assessor/Lister, Ms. Dykema, Lister, and Mr. Levi, Lister, were sworn in, and signed Witness Oath documents

The BCA members present were sworn in, and signed Oath documents.

Mr. Weinberg explained the BCA tax appeal hearing process and a three-member BCA Inspection Committee that would conduct a site visit and write an inspection report. The appellants would be asked if they wished to continue with the tax appeal. The BCA could increase the assessment, decrease, or keep it the same based on evidence presented, said Mr. Weinberg.

Ms. Rackliff handed out copies of the Assessor's informational packet and appellant's written testimony packet for review.

ASSESSOR'S REPORT

Ms. Dykema introduced the subject property which consists of a 0.9 acre lot with two dwellings, a camp and a stone cottage, located at 44 Cilley Hill Road.

APPELLANT COMMENTS

Mr. Rawson said that Lot 1 has a water situation. When a septic is put in the state said his mother had to have a drilled well that complies with the septic system isolation zone rules. There is a well location in a swamp that floods annually on Lot 2. Brown's River is changing course and the well location may be lost. A 2007 independent appraisal was done on Lot 1. It is a good indication of a \$239,000 value. He researched values of properties on Zillow in 2016. A 5.6 percent value increase, or \$252,400, is a reasonable value for the whole property, said Mr. Rawson.

Mr. Rawson explained that his mother built the camp over time starting with an 8' wide mobile home. A middle addition was added in the early 1960s. The 8' wide section of trailer rotted out. There is a long narrow hallway with low doors at either end that you have to duck to pass through. This is not a home by normal standards. There is a partly finished cellar. The 8' wide section duplicates the upstairs. It is functional – not normal. The stone cottage has walls 1 ½' thick. The interior is 700 square feet. The exterior measures 19'x25' and the interior is 16'x22'. The ceiling upstairs is plywood, the flooring and stairs are #2 pine boards, which do not hold up well. He put in spruce poles that have #2 pine boards laid over and are unfinished. It is a quaint camp. In 2007 appraisal shows a \$239,000 value that is 10 percent below a median Zillow search of comparable properties. Two major factors include water issues and a hodge-podge yellow house that devalues the property, said Mr. Rawson.

ASSESSOR COMMENTS

Ms. Dykema noted errors on the CAMA card, Exhibit 2, that were corrected including square footage. Ms. Dykema reviewed the original CAMA card and a proposed adjusted card. Both properties were added together, and the sketches were redrawn. The first house is 940 square feet with a reduced value of \$211,800. The stone house is 480 square feet for a value of \$52,700, for a total value of \$264,500, a reduction from \$338,400, said Ms. Dykema.

Mr. Rawson said that he could accept that value.

BCA QUESTIONS/COMMENTS

Mr. Weinberg stated that the given Listers' recommendation is not binding. The Listers have corrected errors and changed the appraisal to \$264,500 from \$338,400. **The appellant has the right to withdraw the appeal, said Mr. Weinberg. Mr. Rawson said that he was fine with the reduced assessment.**

Mr. Weinberg said that no Inspection Committee was necessary and there will be no further discussion of this property.

Mr. Weinberg called a break at 7:17 p.m. to 7:30 p.m.

Vernon and Joann Konczal, Konczal Trust-CH301

Vernon Konczal, Konczal Trust representative, appeared before the BCA. Mr. Konczal was sworn in, and signed a Witness Oath document.

Ms. Costes, Assessor/Lister, Ms. Dykema, Lister, and Mr. Levi, Lister, were sworn in, and signed Witness Oath documents

The BCA members present were sworn in, and signed Oath documents.

Mr. Weinberg explained the BCA tax appeal hearing process and a three-member BCA Inspection Committee that would conduct a site visit and write an inspection report. The appellants would be asked if they wished to continue with the tax appeal. The BCA could

increase the assessment, decrease, or keep it the same based on evidence presented, said Mr. Weinberg.

Ms. Rackliff handed out copies of the Assessor's informational packet and appellant's written testimony packet for review.

ASSESSOR'S REPORT

Ms. Costes introduced the subject property that consists of a lot located at 301 Cilley Hill Road. There are questions on how many acres it is. There could be 6.7 to 17 acres, said Ms. Costes. Mr. Konczal said that there are $6 \pm$ acres in Jericho and the remainder are in Essex.

APPELLANT COMMENTS

Mr. Konczal explained that there had been a 2-story camp on it when he originally purchased the property. He had researched installing a mound system for a cost of \$12,000 or \$15,000. The camp was demolished after permission for a mound system was rescinded. A conventional septic needs "x" inches of dirt over ledge and this property doesn't meet the requirements. It is surrounded by 4 other properties with houses and he had asked his neighbors if he could put a leach field on their properties. They wouldn't let him do that. He had proposed to Bill Ryan, a neighbor, that if he could use Ryan's land for a leach field then he would sell the lot and split the profit with him. Bill offered to buy the subject property for \$40,000. He died before buying it. Paul Davis, a new neighbor, asked if he could buy it for \$40,000 and he said yes. As a comparison property, there is a 6.2 acre lot on Morgan Road that sold for \$75,000. That lot does perk for a septic. His new assessment is a 400 percent rise in appraisal, said Mr. Konczal.

ASSESSOR COMMENTS

Ms. Costes reviewed Exhibit 1, a property history. The assessment was \$27,100 and is currently \$105,300. Exhibit 2, Ruggiano Engineering, Inc., report, dated March 27, 2007, is missing the second page. She spoke with David Presby, Presby Septic Systems, of New Hampshire, and met with Bundy Septic, October 12, 2016. The subject property is 12 acres \pm with 6 acres in Jericho. The state has instituted a lot of changes regarding regulations and septic system designs. She would like to see the final page of the Ruggiano report. The Bundy representative did say that with a small lot you could be hamstrung. However, with a larger lot there are alternatives and options, said Ms. Costes.

Ms. Costes said that the ortho-photo shows the houses around the subject property. It is hard to believe that those lots are any different than the subject lot. Exhibit 4, the original warranty deed shows 12 acres. She called Essex Town and the Town Clerk could not locate any acreage owned by Mr. Konczal there. There have been various reports regarding the acreage as either 11.98 acres in 1975, 13.9 acres in 2006, or 6.59 acres in 2013 and now she hears it is a total of 12 acres in the parcel. Exhibit 3, is a lot on Packard Road previously accessed at \$25,000 before it sold in 2013 as a building lot permitted for a 3-bedroom house. There is a house being erected there now. That lot is currently assessed at \$121,200 in 2016, said Ms. Costes.

Mr. Konczal explained that the parcel is 12 acres that is narrow at the start, has a 10'-15' deep ravine that is 20'-30' wide on the Essex side. Someone would have to build a bridge to get to the top. There are great lake views at the top. He couldn't get a septic permit when he bought it and his neighbors would not grant him an easement. He wants to get rid of it, said Mr. Konczal.

BCA QUESTIONS/COMMENTS

Mr. Lindholm asked if there might be any septic soils located on the property as per the engineering studies. Mr. Konczal replied no.

Mr. Lindholm asked that it is only 'hypothetical' that Mr. Konczal could find an engineer and septic design. Without a septic he can't get a building permit, or construct a house, asked Mr. Lindholm. Mr. Konczal replied right. Mr. Lindholm said that as of April 1st this year the answer to a septic is 'no'. A question is what it would cost to install a septic system, said Mr. Lindholm.

Mr. Booth asked why the assessment was increased. Ms. Costes said that the town did a reappraisal and the state says the burden of proof is on the property owner to disprove the town appraisal. The engineer report the appellant submitted is 9 years old. The Packard Road property is evidence that a small lot can become buildable. Technology has changed so much. The Listers' uses values based on the highest and best use. At one time the subject property did have a house on in it. It is her opinion that a septic could be done, stated Ms. Costes.

Mr. Howe asked what would happen if a recent report said that a septic was not possible. Ms. Costes replied then she would take that into account. At this time there is no such report, said Ms. Costes.

Mr. Booth asked if the house that was demolished had a septic. Mr. Konczal replied that back then it did not have a 'septic' as such.

Mr. Weinberg clarified that the Listers' appraisal is based on a premise that the subject property "could be a building lot." Ms. Costes replied that the land grade is in at 0.8. There are no improvements, water or septic, said Ms. Costes.

Mr. Weinberg asked what the assessment would be if it could have a septic. Ms. Costes said it is a 20 percent differential. She would add the land values back in to a grade of 1.0, and a \$4,000 contributory value for a septic. Contributory septic is attached to the land and has a value, clarified Ms. Costes.

Mr. Lindholm asked if there is an access road to the property. Mr. Konczal said yes; on Cilley Hill Road.

Ms. Costes said she could see a bit of open area on the site map photo, and asked if that could have been the house site.

Mr. Weinberg asked if the appellant would like to continue his appeal. A three member BCA Inspection Committee would visit the property. The committee is independent from the BCA and Listers. No new testimony can be taken at the inspection visit, said Mr. Weinberg. Mr. Konczal said that if he sells the property for \$40,000 then there is no problem. You can't see much until the leaves come down. It is a dense forest. The town removed the stone wall along the access point and dug a drainage ditch, said Mr. Konczal.

INSEPTION COMMITTEE ASSIGNMENT:

Bert Lindholm, Wayne Howe, Jessica Alexander.

Date: Saturday, October 15, 2016, at 10:30 a.m.

Ms. Costes asked if Mr. Konczal had a purchase and sales agreement yet. Mr. Konczal replied not yet.

Ms. Rackliff handed a copy of the Inspection Committee schedule to the appellant.

PMC Trust- BH022

Jim Carroll and Patricia Carroll, PMC Trust representatives, appeared before the BCA. Mr. Carroll and Ms. Carroll were sworn in, and signed a Witness Oath document.

Ms. Costes, Assessor/Lister, Ms. Dykema, Lister, and Mr. Levi, Lister, were sworn in, and signed Witness Oath documents

The BCA members present were sworn in, and signed Oath documents. Bert Lindholm, Mary Jane Dickerson, Catherine McMains and Wayne Howe recused themselves from the hearing.

Mr. Weinberg explained the BCA tax appeal hearing process and a three-member BCA Inspection Committee that would conduct a site visit and write an inspection report. The appellants would be asked if they wished to continue with the tax appeal. The BCA could increase the assessment, decrease, or keep it the same based on evidence presented, said Mr. Weinberg.

Ms. Rackliff handed out copies of the Assessor's informational packet and appellant's written testimony packet for review.

ASSESSOR'S REPORT

Ms. Costes introduced the subject property located at 22 Bolger Hill Road that has no structures and consists of 87.5 acres of land.

APPELLANT COMMENTS

Mr. Carroll reviewed that the assessment should be \$135,000. The town's assessment is way over estimate. When a site visit is done the inspection committee will need 2 hours to walk the forested wood land. The land is hilly, steep, muddy, has ledge outcroppings,

and is covered with springs. The parcel backs up to the Jericho Firing Range with all the danger and noise associated. He has owned the property for 40 years and every 15 years the town over assesses it and he needs to get the BCA to inspect the property. State law has a 'one size fits all' approach to property assessment that does not work. The Town Plan and Land Use Regulations are governing us. He could not find in law where a town can assess a 'future' use value versus a present use value, said Mr. Carroll.

Mr. Carroll submitted a report by the Agency of Natural Resources regarding state land use programs related to land values of \$600-900 per acre. He has seen land sales at \$2,000 per acre by speculators for future value. Not all land is developable, said Mr. Carroll.

Mr. Carroll said the Listers have submitted written statements regarding comparable sales for Fair Market Value use. By law the town has to annotate advantages/disadvantages of those properties. Bolger Hill Road is an inadequate road that needs to be rebuilt. The town may not own sufficient road width to develop Bolger Hill Road. Who's going to pay to develop that road. He would have to solve all the road issues as per ACT 250. The town's CAMA card is in error and should be corrected. The comparison properties lists adjacent property owners, of which one includes a PUD development with three owners, said Mr. Carroll.

Mr. Carroll noted that Bolger Hill Road has a 30 degree slope. The Fire Department can go up a 7 degree slope maximum. Someone would need to spend \$232,000 to rebuild the road and \$260,000 for a total of \$460,000 to build one house. There is a \$13,000 per acre adjustment range for the land. The Listers say the parcel is in the Village Center District. It is in the Rural Residential District, stated Mr. Carroll.

Mr. Carroll said that he had asked a neighbor how much the neighbor paid for a mound system and was told \$40,000.

ASSESSOR COMMENTS

Ms. Costes reviewed Exhibit 1, a history of the subject property that included prior assessments at \$192,200 and a current assessment \$222,600 for a difference of \$27,900. Exhibit 2 is based on sales of larger parcels in town. Each has significant challenges, except for the Brown's Trace property, said Ms. Costes.

Ms. Costes reviewed the comparable sales properties. Properties of 48 acres and 90 acres have restrictions and sold at \$2,000 per acre. The old Martin House on Route 17 has 72.6 acres. The development rights were sold off and the property has an agricultural use only. It also floods and sold for \$2,000 per acre. The Martin property can't be built on. Kermit, the appraiser, recommends to break out a 2-acre site, which is what the state said to do and we would front load that. She did not put a 2-acre building area on the subject property. It is recognized as bulk land in the Jericho Village area and is graded at 0.75, said Ms. Costes.

Ms. Costes said that most people want a building site identified on bulk lots. A "Proposed" CAMA card with an option with a 2-acre site comes to \$1,744 per acre for the 87.5 acres for a total of \$249,200 versus the current \$222,600. Exhibit 3, are maps that show a pond location, 3 acre zoning with a buffer (blue) and 10-acre zoning (yellow). There is a dotted line that indicates a 1,000' elevation line across the property, and an access off of Bolger Hill Road. It is estimated that 2 building lots could be put on the front acreage, said Ms. Costes.

Ms. Costes asked Mr. Carroll if there is a trail or easement under an existing power line. The power line goes all the way up to the property border as seen on a topo-graphic photo, said Ms. Costes. Mr. Carroll explained that it is a cleared 8' wide path with a tree canopy over it used by local horseback riders.

BCA QUESTIONS/COMMENTS

Mr. Weinberg stated that the BCA will read all the submittals.

Ms. Carroll said that there is no 2-acre zoning in town. Mr. Weinberg clarified that the discussion is related to a 2-acre building site, not 2-acre zoning.

Ms. Costes said that the assessment is based on a limited access road frontage and what someone could do today. Katherine Sonnicks, Planning and Development Coordinator said that two 'hypothetical' lots could be done on the property, stated Ms. Costes. Mr. Weinberg stated that there are not two lots and they do not exist today.

Mr. Carroll said that the bottom line is that the law says the assessor's have to state the advantages and disadvantages of a parcel. The 132-acre Brown's Trace comparable property is a PUD. It was permitted and built. That can't be done on Bolger Hill Road. The developer paid \$2,000 per acre and there is no way that could be done with his parcel. Bolger Hill Road is narrow, steep, and has no base. He would ask the Inspection Committee to go to the comparable properties to see the differences. His property is a \$500 per acre wood lot and that is the Fair Market Value. There are deficiencies with his property: no one could build or have a septic within 500' of the springs, which supplies water to others, explained Mr. Carroll.

Mr. Booth noted that the VT Route 117 Martin property can't ever be developed. Mr. Carroll explained that the development rights were sold to the Vermont Land Trust and the property has 50 acres of tillable land. It has an agricultural use only restriction, said Mr. Carroll.

Ms. Costes asked Mr. Carroll why his property was not in Current Use. Mr. Carroll replied that he had it enrolled in the Town tax stabilization program and the town did away with the program. If it is not in the state program then it is an oversight on his part. That is not relevant to this discussion. The ANR submittal he presented is a 4 page analysis of the Current Use program and land values, said Mr. Carroll.

Mr. Weinberg asked if the appellant would like to continue his appeal. A three member BCA Inspection Committee would visit the property. The committee is independent from the BCA and Listers. No new testimony can be taken at the inspection visit, said Mr. Weinberg. Mr. Carroll replied yes.

Mr. Weinberg asked what value Mr. Carroll would place on the subject property. Mr. Carroll replied \$500 per acre. This property can not be 'hypothetically' developed until the town fixes Bolger Hill Road, said Mr. Carroll.

INSEPTION COMMITTEE ASSIGNMENT:

Donna Boiney, Jim Gallagher, Don Messier.

Date: October 22, 2016, at 10:00 a.m.

Ms. Costes said that the state Current Use program put the 'use' value on the property and pays the difference to the town. The town assesses a Fair Market Value and that is the Listers' job, stated Ms. Costes.

Ms. Rackliff handed a copy of the Inspection Committee schedule to the appellant.

HEAR INSPECTION COMMITTEE REPORTS

Clifford and Judy Hamel – SK258

Inspection Committee:

Bert Lindholm, Donna Boiney, Debbie Rackliff.

Ms. Rackliff reported that an inspection was conducted on Monday, September 26, 2016, at 4:30 p.m. The Inspection Committee observed the long driveway, a pretty retaining wall, an interesting dome house and garage. The committee walked the edge of the plateau where the land then drops off. The committee inspected the garage, which can fit two cars, and the house where every room is in need of repair. The water system is a push button system that needs replacing. It has 4 years of life remaining. There is one bathroom, a narrow circular stairway, and a lot of unusable space, said Ms. Rackliff.

Mr. Lindholm said that a question is how to find an interested buyer for the property. It is a round house with unusable space. You couldn't put a piano against the wall, for example. The outdoor space is circular around the house. There are 10-acres, of which 9.75 acres are unusable. Mr. Hamel owns the driveway. It is a one-half mile long driveway that is not the same as a paved driveway in town. These are all detriments, said Mr. Lindholm.

Peter Chaloux and Carrie Dailey – JC001

Inspection Committee:

Michael Weinberg, Don Messier, Ann Messier.

Mr. Weinberg reported that an Inspection Committee visited the subject property on Sunday, September 25, 2016, at 5:00 p.m. The committee found that there have been a lot of improvements. The outbuilding could be called a garage. The CAMA card noted that it is partly a garage. The value reflects the outbuilding/garage, which the committee found

is not in as good shape as on the card. The barn was one of the owner's contentions as is the location of the property. The subject property is bordered by a church and community center, said Mr. Weinberg.

Mr. Messier said that the property owner said he had no woods behind his house like his neighbors. There are huge maples and big poplars. There is privacy in the back. There is a cedar hedge blocking views from the neighbors. The porch can easily be repaired, said Mr. Messier.

Underhill Garage – OR018

Inspection Committee:

Jim Gallagher, Janet Gallagher, Peter Booth.

Mr. Booth reported that the Inspection Committee inspected the subject property on Saturday, October 1, 2016, at 9:00 a.m. The committee inspected the storage shed and it is as Mr. Clark described. It is not remarkable. The committee could not reconcile a 62 percent increase in the assessment, which is shockingly large. It is understood that the burden of proof is on the appellant, said Mr. Booth.

Mr. Weinberg thanked the Inspection Committee members for their work. BCA members that were not present for the discussions on these properties are excused.

Mr. Howe, Ms. Dickerson, and Ms. McMains departed the meeting.

DELIBERATIVE SESSION

MOTION by Mr. Lindholm, seconded by Ms. Boiney, to recess the BCA hearing and enter Deliberative Session for the purpose of discussing the Inspection Committee Reports related to 2016 tax assessment appeals. (SK258, JC001 & OR018)

VOTE: 11 ayes, 5 absent (Mr. Nulty, Ms. Coburn, Ms. Dickerson, Mr. Howe, Ms. McMains); motion carried.

The BCA recessed the hearing and entered Deliberative Session at 9:10 p.m. A written decision will be mailed to appellants within 15 days.

MOTION by Ann Messier, seconded by Peter Booth, to adjourn Deliberative Session and reconvene the BCA hearing.

VOTE: 11 ayes, 5 absent (Mr. Nulty, Ms. Coburn, Ms. Dickerson, Mr. Howe, Ms. McMains); motion carried.

Deliberative Session was adjourned at 9:45 p.m.

OTHER BUSINESS

NEXT MEETING:

- Tuesday, October 18, 2016, 6:00 p.m. – BCA meeting related to November 8th Election, Voter checklist additions and deletions only
- Thursday, October 27, 2016, at 5:45 p.m.

- Thursday, November 10, 2016, at 5:45 p.m.

The BCA hearings were recessed at 9:45p.m. and will reconvene at the next meeting.

Minutes respectfully submitted, Kathlyn L. Furr, Recording Secretary.

These minutes were approved at the Board of Civil Authority Meeting on October 27, 2016