Waterford Board of Civil Authority Monday, July 19, 2021 Davies Memorial Library

Attendees: Fred Saar, Bill Piper, Warner Hodgdon, Jessy Pelow, Donna Berry, Howard Remick, Les Blodgett, Jean (from NEMRC), James Deshon (from NEMRC) Dave Morrison, Charlie Lawrence, Bernard Willey

At 12:20PM Jessy opened the BCA meeting to hear tax assessment appeals.

Fred made the motion to elect Bill Piper as the BCA chair. Warner seconded. All approved. Dave made the motion to elect Fred Saar as the BCA vice-chair. Warner seconded. All approved. Fred made the motion to adopt the model rules of procedure for the Waterford BCA with the following corrections para 3; "30" minutes allotted for each hearing and a "majority" vote of the BCA to modify the order of hearings. In Para 8 allow amendments by "majority" vote. Dave seconded. All approved. All BCA members present took their oath before hearing the appeals.

Ethan & Althea Bugbee

Bill administered the oath to the appellant and the Listers.

Listers introduced the property as parcel number 743 is located at 391 Copenhagen Road. Property consists of a dwelling and 1.6 acres. The Listers' appraisal of the property is \$296,100.

Appellant: Althea Bugbee submitted documentation to the Town Clerk labeled as "Appellant, Bugbee exhibit 1". Althea is appealing the Listers appraisal based on inaccurate square footage data and their value being nonsensical compared with nearby homes.

Listers: James with NEMRC explained that parcel 743 is valued based on the outside measurement of the dwelling and the determination of fair market value. That is determined by comparing the property to similar properties that have recently sold. Valid sales within Waterford from 2017-2021 were used. NEMRC submitted documentation to the Town Clerk labeled as "Listers Exhibit #1".

Bill appointed Fred Saar, Warner Hodgdon and Charlie Lawrence to the inspection committee. They will inspect parcel 743 on July 30th at 12PM.

Dennis & Deborah Smith, Life Estate

Bill administered the oath to the appellant and the Listers.

Listers introduced the property as parcel number 821 is located off Slate Ledge Road. Property consists of 61.5 acres vacant lot. The Listers' appraisal of the property is \$55,400.

Appellant: Dennis Smith submitted documentation to the Town Clerk labeled as "appellant, Dennis Smith exhibit #1". Dennis is appealing the Listers appraisal based on the property being deeded by right of way, through Town of St. Johnsbury watershed property from an unmaintained class 4 road. The property is only accessible during half the year as seasonal access. He believes the grade level is inaccurate. He noted that during the formal grievance phone meeting, his property was listed as 66 acres instead of 61.5 acres.

Listers: James with NEMRC explained that parcel 821 is valued based on the determination of fair market value. That is determined by comparing the property to similar properties that have recently sold. Valid sales within Waterford from 2017-2021 were used. NEMRC submitted documentation to the Town Clerk labeled as "Listers Exhibit #1".

Bill appointed Bernard Willey, Dave Morrison, and Bill Piper to the inspection committee. The property will be inspected when a time best for all is determined.

William G Hall Trust

Bill administered the oath to the Listers.

Listers introduced the property as parcel number 497 is located at 2332 Daniels Farm Road. Property consists of a dwelling and 3.86 acres. The Listers' appraisal of the property is \$165,700.

Appellant: Property owner was not present. Previous documentation was submitted and filed.

Listers: James with NEMRC explained that parcel 497 is valued based on the outside measurement of the dwelling and the determination of fair market value. That is determined by comparing the property to similar properties that have recently sold. Valid sales within Waterford from 2017-2021 were used. NEMRC submitted documentation to the Town Clerk labeled as "Listers Exhibit #1".

Bill appointed Warner Hodgdon, Charlie Lawrence, and Fred Saar to the inspection committee. The property will be inspected when a time best for all is determined.

Clayton & Kevin Bullock

Bill administered the oath to the appellant and the Listers.

Listers introduced the property as parcel number 309 is located at 1640 Lower Waterford Road.

Property consists of farm buildings and 313.41 acres. The Listers' appraisal of the property is \$666,400.

Appellant: Clayton Bullock submitted documentation to the Town Clerk labeled as "appellant, Bullock exhibit #1". Clayton is appealing the Listers appraisal based on the land grade of the property being too high and the appraisal value of the solar farmland. He noted that the solar land is being appraised the same as land with a cell tower and the two are not equivalent.

Listers: James with NEMRC explained that parcel 309 is valued based on the outside measurement of dwellings and the determination of fair market value. That is determined by comparing the property to similar properties that have recently sold. Valid sales within Waterford from 2017-2021 were used. James noted that the state created a new tax called UCT for solar arrays as of July 1, 2021, the land underneath shall not experience an increase in value due to having the solar array. NEMRC submitted documentation to the Town Clerk labeled as "Listers Exhibit #1".

Bill appointed Bernard Willey, Dave Morrison, and Bill Piper to the inspection committee. The property will be inspected when a time best for all is determined.

Roger & Marcia Martel

Bill administered the oath to the appellant and the Listers.

Listers introduced the property as parcel number 367.1 is located at 1091 Slate Ledge Road. Property consists of a dwelling and 11.5 acres. The Listers' appraisal of the property is \$366,500.

Appellant: Roger & Marcia Martel submitted documentation to the Town Clerk labeled as "appellant, Martel exhibit #1". Roger and Marcia are appealing the Listers appraisal based on most of their land being ledge or steep hills, interstate noise and over valued compared to comparable properties.

Listers: James with NEMRC explained that parcel 367.1 is valued based on the outside measurement of dwellings and the determination of fair market value. That is determined by comparing the property to similar properties that have recently sold. Valid sales within Waterford from 2017-2021 were used. NEMRC submitted documentation to the Town Clerk labeled as "Listers Exhibit #1".

Bill appointed Fred Saar, Warner Hodgdon and Charlie Lawrence to the inspection committee. The property will be inspected when a time best for all is determined.

Bill made the motion to recess until a later date between August 16-19th to hear the inspection committee reports and any other information. Fred seconded the motion. All approved.

On August 16, 2021, the Board of Civil Authority opened their recessed meeting from July 19, 2021. **Members present:** Bill Piper, Fred Saar, Warner Hodgdon, Jessy Pelow, Bernard Willey, Dave Morrison **Others present:** Donna Berry, Mike Keach, Howard Remick, Les Blodgett

The inspection reports for all properties in question were received by the BCA.

Althea & Ethan Bugbee received their inspection report, but still do not agree with the total square footage of their home. The Listers said in a re-appraisal year the discrepancy of the square footage is virtually irrelevant.

Dennis Smith received his inspection report. He said he is appreciative of the 44,000-value reduction on his property.

William Hall was not present.

Clayton Bullock received his inspection report.

Roger & Marcia Martel received their inspection report. They believe their land grade should be 1.00 rather than 1.50 as suggested by the inspection committee.

Bill Piper said that all appellants will receive in writing within 15 days the decision of the BCA. The BCA entered deliberative session to discuss the properties in question. The BCA meeting adjourned at 2:00pm.