

TOWN OF STAMFORD
BOARD OF CIVIL AUTHORITY MEETING
September 2, 2021
(UNAPPROVED)

Present: Board of Civil Authority:
Nancy L. Bushika, Carol Fachini, Mike Denault, Dan Potvin (Selectboard)
Rosemarie Curran, Sally Bohl (Justices of the Peace)
Lori A. Shepard (Town Clerk)

Assessor: Lisa Wright, Wright Appraisal Co.

Mapper: Susan Boswell, Cartographic Technologies, Inc.

Appellants: Barbara Dolle, Jenifer Hughs, Paul Dupuis, Aaron Malachuk and Heather Tietgens.

Nancy Bushika called the meeting to order at 4:05 p.m.

MOTION by Sally Bohl to approve the minutes of August 19, 2021 as written. SECONDED by Mike Denault. All in favor. Motion APPROVED.

The meeting was recorded. The board members have no interest or relationship to the Appellants. The oath was administered to Lisa Wright, the assessor, Susan Boswell, who prepared the maps for the town.

Re: Barbara Dolle, Klondike Road, Parcel ID #00TR14008R.000

The oath was administered to the appellant, Barbara Dolle, by the town clerk since she would be providing testimony.

Summary of Assessor's testimony/argument:

The subject property is 12.13 acres of vacant land on Klondike Road. It was listed as 12.5 acres in 2020 and prior years and was calculated at 12.13 acres in 2021 with the town mapping. The property is not surveyed. Since no grievance has been presented relative to value, Lisa Wright recommends the Board of Civil Authority uphold the value of \$30,000.00.

Exhibit 1: Summary of Assessor, copy of Change in Appraisal of Real Estate notice dated June 25, 2021, copy of Result of Grievance Day Appeal dated July 26, 2021, copy of topographical map showing the lot.

Summary of the Appellant's testimony/argument:

Barbara Dolle explained that her deed clearly states that the easterly line goes across Michaels Brook but the map has been drawn to show the line stopping at the brook. She feels she should not have to get a survey of her land; the town should be following her deed. She does not want any more than what is allotted to her in her deed.

Exhibit 2: Unsigned Trustee Deed with notes that the property is in Barbara Dolle's name alone and contains the Klondike Road property description.

Exhibit 3: Hand drawn sketch of the parcel indicating the location of Michael's Brook and the easterly property line beyond the brook.

Susan Boswell stated that if Mrs. Dolle is presenting new information that is different than what she used to prepare the map, she would be willing to review it and make corrections to the map if

needed. It was noted that the easterly boundary in question has not been surveyed. An adjustment to Mrs. Dolle's boundary would affect adjacent land owners. An inspection of the property will be scheduled.

Re: David Hughs and Jenifer Hughs, 153 Tepeyac Hill, Parcel ID #00TR01A27R.000

The oath was administered to the appellant, Jenifer Hughs, by the town clerk since she would be providing testimony.

Summary of Assessor's testimony/argument:

The subject property is 243.82 acres improved with a home. The land was listed as 282.96 acres in 2020 and prior years and was calculated at 211.66 acres in 2021 with town parcel mapping. As a result of the listers grievance hearings, a correction was made based on evidence submitted warranting a change in the acreage to 243.82 acres. The property is not surveyed. The assessor feels the taxpayer is referencing a current use map and GPS coordinates from that map and stating that the correct acreage based on that map information should be 282.96 acres. The taxpayer does not realize that the calculations on the current use map are less than the grand list acreage. The current use enrolled acreages have been prorated by a factor of 1.07 to "match" the grand list acreage as is common practice with current use. Since no grievance has been presented relative to value, Lisa Wright recommends the Board of Civil Authority uphold the value of \$458,000.00.

Exhibit 4: Summary of Assessor, copy of Change in Appraisal of Real Estate notice dated June 25, 2021, copy of Result of Grievance Day Appeal dated July 26, 2021, copy of topographical map showing the lot, very faded Townview map of the parcel, current use map, enlarged table from current use map indicating the 1.07 proration to reconcile the difference in acreage.

Summary of the Appellant's testimony/argument:

Jenifer Hughs wants to clarify that she is not concerned with the amount of acres nor the taxes based on the changed value. She is concerned with the map and the boundary lines of her parcel. The map seems to chop out whole sections of what she believes she owns. She feels the lost acreage is due to three incorrectly mapped lines, 1) the north border with the Navom property; 2) the south border with the Warren property, and 3) the ridgeline that extends all the way south past Bare Hill. She would like the full restoration of their 282.96 acres.

Susan Boswell noted that the property north of the Hughs parcel has been surveyed. She stated that sketches are not always accurate, but what she drew encompasses all of the best information the town has been given. Nancy Bushika recalled that that there has always been a discrepancy between this parcel and the Navom parcel. Jen Hughs wanted confirmation that she has the same landmarks marking her boundaries as before, regardless of where the lines are shown on the map. Mrs. Hughs feels the current use map drawn by Bruce Richardson represents her boundary lines. Susan Boswell said there is one area where there was some overlap with the property on the northerly side and that parcel has been surveyed. When the original map was made, Susan Boswell, the mapper, did not have a copy of the current use map. When she was provided that map at the listers grievance hearing, she was able to make some corrections based on the new information. Jen Hughs has not seen the revised map after the grievance hearings and may be in agreement with it. A link to the Townview Online will be given to Jenifer Hughs so she can view the revised parcel lines. Lisa Wright advised that the law requires an inspection of the land as part of the Board of Civil Authority process. An inspection of the property will be scheduled.

Exhibit 5: Copy of updated map from Townview with new lines after the current use map was taken into consideration.

Paul R. Dupuis and Diane M. Dupuis, 492 Jepson Road, Parcel ID #00TR02017L.000

The oath was administered to the appellant, Paul Dupuis, by the town clerk since he would be providing testimony.

Summary of Assessor's testimony/argument:

The subject property is 1.74 acres improved with a home and barn. The land was listed as 2.0 acres in 2020 and prior years and was calculated at 1.74 acres in 2021 with town parcel mapping. As a result of the informal mapping hearings over the winter, a correction was made to include the portion of the lot on the east side of the road where the barn is located as well as the land on the west where the home is located. After this process, the Dupuis filed a formal appeal at the listers grievance regarding the location of the property boundaries on the east side of the road. The property is not surveyed. Since no grievance has been presented relative to value, Lisa Wright recommends the Board of Civil Authority uphold the value of \$198,500.00. Lisa Wright indicated that she and Susan Boswell have researched this parcel in depth. She recommends upholding the current acreage calculation and map "shape" pending a survey of the taxpayer.

Susan Boswell agreed with the assessor indicating they have corrected what they could and only one vaguely described strip of land near the barn remains, which is the area being contested. The parcel adjacent to the disputed section has been surveyed. Susan Boswell noted that if the adjacent landowner has a more detailed description in their deed, she often uses that better description when placing the lot line. She also uses environmental features such as stonewalls and waterways.

Exhibit 6: Summary of Assessor, copy of Change in Appraisal of Real Estate notice dated June 25, 2021, copy of Result of Grievance Day Appeal dated July 26, 2021, copy of topographical map showing the lot.

Summary of the Appellant's testimony/argument:

Paul Dupuis stated that the line in question doesn't go straight across as shown on the map. Sally Bohl recalled that the deed description was not definitive. Susan Boswell stated that she is hesitant to move the line without clear documentation because the neighboring property has a much clearer description. She felt if Mr. Dupuis could provide the latitude/longitude coordinates of the pin location, she would review the information. Susan Boswell informed the board that the Townview Online can be used in the field to determine coordinates. An inspection of the property will be scheduled.

John C. Tietgens, Jr. and Heather-Lynn Tietgens, 89 Main Road, Parcel ID #00SH10004L.001

The oath was administered to the appellant, Heather Tietgens, by the town clerk since she would be providing testimony.

Summary of Assessor's testimony/argument:

The subject property is the site of a solar plant owned by Mass Line Solar. Mass Line Solar leases the site from the Tietgens. Mass Line Solar is assessed for the solar plant improvements under Parcel ID #00SH10004L.002. This is the proper assessment practice as one can only be taxed for real estate which they own. Both are new parcels as this solar plant first came online at the end of 2020. For this parcel the assessor used the sales comparison and income approach to determine the value. Prior to the listers grievance the assessor was not provided with the lease information so market rents of \$4,000.00 to \$5,000.00 were considered. This is a "triple net lease" and the assessor assumed a high cap rate of 10% and a market rent of \$4,000.00 to calculate a value of \$40,000.00. Lisa Wright urges the Board of Civil Authority to consider the evidence and opinion in the assessor's summary and uphold the value of \$40,000.00.

Exhibit 7: Summary of Assessor, copy of Change in Appraisal of Real Estate notice dated June 25, 2021, copy of Result of Grievance Day Appeal dated July 26, 2021, and information from the Vermont Property Valuation and Review on the taxation of solar plants.

Summary of the Appellant's testimony/argument:

Heather Tietgens stated that she only receives \$3,800.00 per year in rent. Mrs. Tietgens believes that many solar leases are not taxed in Vermont. Lisa Wright believes many listers are not educated on the laws concerning solar plants and therefore do not tax them accurately. Lisa Wright believes that the Tietgens' solar plant is assessed very similarly compared to solar plants in many other Vermont towns. The tax due was estimated at \$1,000.00/year.

Heather Tietgens feels the town is taxing the Tietgens for the land the panels are on, the town is also taxing Mass Line Solar for the value of solar plant fixtures, and to tax the rental income generated seems like triple taxation. The assessor justified the valuation with examples of an unlanded mobile home being taxed as well as the land owner for the land, or the value of mineral rights in addition to the land value. Mike Denault confirmed that an increase in rental income would result in an increase in the value assessment. The board cited several examples of businesses in town that are not taxed for personal property, income or fixtures. Sally Bohl acknowledged that solar plants are new and different. Mike Denault noted the state's goal for every town to increase its green energy, as well as the state incentives to move toward green energy such as solar panels. Lisa Wright urged the board to consider the precedent that would be set if the board chooses not to recognize the Leased Fee value of the solar plant and felt cell tower companies might be next to set up their fixtures in town. Heather Tietgens acknowledged a clause in her lease requiring Mass Line Solar to pay this additional tax, but she is here anyway because she doesn't feel it's right. Mike Denault commended her for sticking up for what she feels is right. Heather Tietgens also felt that calculating a value ten times the amount of the lease, yearly, for the entire term of the lease doesn't seem right. An inspection of the solar plant will be scheduled.

Aaron Malachuk and Kristen Malachuk, 827 Main Road, Parcel ID #00SH10029L.000

The oath was administered to the appellant, Aaron Malachuk, by the town clerk since he would be providing testimony.

Summary of Assessor's testimony/argument:

The subject property is 1.52 acres improved with a 2 family home and barn. The land was listed as 2.66 acres in 2020 and prior years and was calculated at 1.52 acres in 2021 with town parcel

mapping. The Malachucks filed a listers grievance by letter/e-mail only regarding the acreage change. The property is not surveyed. However, metes and bounds are fairly clear in the deed, which described two parcels of 300' x 114' and 300' x 145', which calculates to 1.78 acres. Hence, the assessor and mapper concluded that the original 2.66 acres was not correct and the difference from 1.78 to 1.52 was likely the road rights-of-way which are not included in the taxable area on any of the parcel maps created for Stamford. This property is not surveyed. Since no grievance has been presented relative to assessed value, Lisa Wright recommends the Board of Civil Authority uphold the value of \$282,600.00.

Exhibit 8: Summary of Assessor, copy of Change in Appraisal of Real Estate notice dated June 25, 2021, copy of Result of Grievance Day Appeal dated July 26, 2021, copy of topographical map showing the lot.

Summary of the Appellant's testimony/argument:

Aaron Malachuk said they chose to grieve because there was no change in value even though the town changed the acreage. It was noted that the value did change from \$297,300.00 to \$282,600.00. Susan Boswell suggested the difference in acreage is because the boundaries on the maps only go to the edge of the town and state's road right of way. The difference between the right of way and the edge of the property/road accounts for most of the difference. She already adjusted the southern line based on the deed description. Susan Boswell stated that although Jepson Road was created with a 3 rod right-of-way, based on the evidence on the ground, it could be adjusted to a 2 rod road. Selectboard members felt if they were to consider adjusting it to accommodate the Malachuks, then it should be changed for all properties with road frontage. Mike Denault asked if the road frontage/right-of-way was no longer being taxed now based on these maps. Lisa Wright agreed and stated that some deeds descriptions go to the center of the road, some to the edge of the road, some to the right of way. An inspection of the property will be scheduled.

Dan Potvin stated that we are not surveyors and don't have the skills to determine property lines. Dan Potvin, Mike Denault and Lori Shepard were appointed to the inspection committee.

The Board of Civil Authority will reconvene to review the inspection report and enter deliberation on Thursday, September 16, 2021 at 5 p.m. when they will also review the voter checklist responses. Written decisions will then be mailed to all appellants.

MOTION by Mike Denault to adjourn. SECONDED by Dan Potvin. All in favor. Motion APPROVED.

Respectfully submitted,

Lori A. Shepard
Town Clerk

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