

Approved 2-17-16

Board of Listers Meeting  
January 15, 2016

A meeting of the Stowe Board of Listers was held Friday, January 15, 2016 at 9:00 AM in the Listers office. Board members Ellen Thorndike, Leo Clark and Paul Percy in attendance. Town Appraiser Tim Morrissey and property owner Christine Kaiser also present.

**9:00 AM Christine Kaiser Current Use Allocation appeal:** Christine Kaiser came before the Board to appeal the new allocation values and the total acreage of her property in Nebraska Valley. Ms. Kaiser indicated that she had withdrawn 13.8 acres from the program under the "Easy Out" provision, but the State of Vermont Current Use Division withdrew 19.8 acres. Mrs. Kaiser also indicated a recent survey was done showing less acreage than the town has on record. Mrs. Kaiser indicated that she will be selling the land (49 acres & Barns) on the west side of Nebraska Valley Road in June 2016. Tim said that the Listers cannot make changes to number of acres excluded by the State Current Use Division. Paul stated that only the allocation values of excluded/enrolled lands are appealable. Tim indicated that a subdivision survey was recorded on October 6, 2015, several months after the Grand List was lodged and the acreage will be corrected when the 2016 Grand List is filed.

Tim asked the Board to review the Current Use Map which Mrs. Kaiser submitted to the State in 2008. The Map showed 8 acres were already excluded because there were 4 residential structures (1 dwelling, 2 doublewides and 1 singlewide manufactured home) on the property. After reviewing the maps Tim showed why the State excluded 11.8 more acres and how the excluded land was valued. Tim valued the 2 acre house site at a 1.0 grade, the 6 acres at a 0.7 grade and the remaining 11.8 acres at a 0.5 grade. The Board felt that the land grading was OK. Paul asked Tim to estimate what the 13.8 acres land value would be when Mrs. Kaiser sells off the 49 acre parcel. Tim estimated that the land value of the 13.8 acres would be approximately \$180,000. Paul asked Tim to give an estimate on the 13.8 acres & dwelling and 2 doublewides would be. Tim estimated the value to be \$390,400. Mrs. Kaiser left the meeting. The Board felt the allocation values were Ok and the appeal was denied.

**9:45 AM Minutes of November 16, 2015:** Leo moved to approve as written, seconded by Ellen with all members in favor.

**9:50 AM Other Business:** Leo moved to make a recommendation that premature general public knowledge of the Town's appeal of the 2012 Equalization Study to the Superior Court would clearly place the Town of Stowe at a substantial disadvantage by disclosing the town's legal strategy. Ellen seconded the motion. All in favor.

Leo moved to go into executive session to discuss the Town's 2012 Appeal of the Equalization Study, Ellen seconded the motion. All in favor.

**10:05 AM** the Board came out of executive session with no action taken.

There being no further business to come before the Board, the meeting adjourned at 10:20 AM

Respectfully submitted,  
Barbara S. Allaire



Approved

Board of Listers Meeting  
February 17, 2016

A meeting of the Stowe Board of Listers was held Wednesday, February 17, 2016 at 1:00 PM in the Listers office. Board members Ellen Thorndike, Leo Clark and Paul Percy in attendance. Town Appraiser Tim Morrissey and Tom Vickery also present.

**1:00 PM: Minutes of January 15, 2016:** Leo moved to approve, seconded by Ellen with all members in favor.

**1:10 PM: Certificate – No appeal or Suit Pending 2015 Grand List** - Listers signed, Tim indicated he will give certificate to the Selectboard for their signatures.

**1:15 PM: Legal (Executive Session)** Leo moved to make a recommendation that premature general public knowledge of the Town's appeal of the 2012 Equalization Study to the Superior Court would clearly place the Town of Stowe at a substantial disadvantage by disclosing the town's legal strategy. Ellen seconded the motion. All in favor.

Leo moved to go into executive session to discuss the Town's 2012 Appeal of the Equalization Study, Ellen seconded the motion. All in favor.

**2:15 PM:** The Board came out of executive session with no action taken.

**2:20 PM: Other Business:** Tim indicated to the Board that Kristen Sharpless from the Stowe Land Trust is asking for property tax exemption on the Mill Trail property. Tim has sent the required exemption forms to the Stowe Land Trust for them to fill out so that when the Listers meet in May they can determine if the property is eligible for tax exemption.

There being no further business to come before the Board, the meeting adjourned at 2:30 PM.

Respectfully submitted,  
Tim Morrissey

Approved

Board of Listers Meeting  
May 3, 2016

A meeting of the Stowe Board of Listers was held Wednesday, May 3, 2016 at 4:00 PM in the Listers office. Board members Ellen Thorndike, Leo Clark and Paul Percy in attendance. Town Appraiser Tim Morrissey and Tom Vickery also present.

**4:00 PM: Minutes of February 17, 2016:** Leo moved to approve, seconded by Ellen with all members in favor.

**4:10 PM: Town's appeal of the 2012 Equalization Study:** The State of Vermont has made a settlement offer in the 2012 appeal. Paul made a motion that a counter offer letter be drafted and sent to the Selectboard for their approval. Ellen seconded the motion. All in favor.

There being no further business to come before the Board, the meeting adjourned at 4:30 PM.

Respectfully submitted,  
Tim Morrissey

Stowe Board of Listers Meeting  
Lister's Office May 31, 2016

Approved

A meeting of the Board of Listers was held Tuesday, May 31, 2016 in the Lister's Office starting at 8:30 A.M. with Ellen Thorndike, Leo Clark and Paul Percy present as well as Tim Morrissey, Appraiser for the Town.

**Minutes of May 17, 2016:** Leo moved to approve as amended, seconded by Paul with all in favor.

**Mountainside Condominiums:** Tim told the board that he reduced all of the assessments in the Mountainside Resort complex by 15%. Several recent sales showed they were being over assessed compared to other condominiums in Stowe.

**Adams Mill properties:** Tim said that recent sales show the current assessments are low and recommends raising the neighborhood to a 1.3 grade. Tim showed the Board recent sales and assessments in the project. Carolyn Ruschp owns a property in the Adams Mill development and Ellen said there are issues with the site and water coming down from above. It was suggested by the Board that Tim lower the site and bulk land grades and put the assessment in at \$285,000 +/-.

Mike Mayo owns a 0.5 acre parcel at the end of Mayo Farm Road. Lister's agreed the assessment is too high as it appears to be undevelopable. Tim will do research on 2 deeds on the old listers card.

**Current Use:** Tim explained he has not received certification on all the current use properties from the state. He said that the state may not certify all of them under later this year. He explained that he has reviewed the excluded land allocations and feels the assessments are satisfactory.

604 reappraisal notices, plus the Adams Mill reassessment notices will be sent out at the end of the week and members were advised that the Grand List will be ready for them to sign on Friday, June 3<sup>rd</sup>. Listers Grievances will be held on June 20 at 9:00 AM in the Listers Office.

Barbara left at 9:20 and at 9:30 A.M. Leo moved to adjourn, seconded by Ellen with all in favor.

Respectfully submitted,

Barbara S. Allaire

Approved

Board of Listers Grievance Hearing  
Town of Stowe - June 20-21, 2016

The Board of Listers met on Monday June 20, 2016 at 9:00 AM for Grievances. Listers Leo Clark, Paul Percy and Ellen Thorndike present. Town Appraiser Tim Morrissey also present.

Tim indicated to the Board that there were 3 letters of appeal and 10 grievance appointments.

The day was spent hearing all appeals and doing site visits.

Attached are the Grievance Hearing schedule and the Listers grievance decisions.

A motion was made by Paul to recess the meeting at 4:00 PM and meet again at 1:00 PM June 21, 2016 to sign the Grand List and discuss a counter offer letter from the State of Vermont on the 2013 Equalization Appeal. Seconded by Ellen, all in favor.

Meeting reopened Tuesday, June 21, 2016 at 1:00 PM, all Listers present, Tim Morrissey and Tom Vickery present. The board discussed the counter offer made by the State of Vermont on the 2013 Equalization Appeal. A motion was made by Leo to recommend that the Selectboard not accept the counter offer, seconded by Ellen, all in favor.

A motion was made by Leo to adjourn, Seconded by Ellen, all in favor, meeting adjourned at 2:00 PM

Respectfully submitted,

Tim Morrissey

June 20, 2016

**GRIEVANCE HEARING**

**9:00** Gleiner, Susan – 0.3 ac & Dwelling - 197 Edson Hill Rd \_\_\_\_\_

**9:20** Mill Pond Development LLC – (Dean Economou) 7.19 acres – S. Main Street

**9:40** Weinreich Joshua 2012 Trust – 74.44 ac – West Hill Rd, Elaine Nichols  
Representing

**10:00** Gilleo, Margaret - 4.56 acres – Watts Lane – Brenda Hedges - Representing

**10:20** Caliban Properties LLC - 31.26 ac & Unf Dwl – 2087 Robinson Springs Rd – Jeremy Hoff -  
Representing

**10:40** Levine, Max & Smith, Kate - 7.91 ac & Dwl - 205 Barnes Hill Rd \_\_\_\_\_

**11:00** Gedanken, Lynne - 6.13 acres – Barnes Hill Rd \_\_\_\_\_

**11:20** Dobson, Christopher – 32.76 ac & Dwl – 350 High Farms Rd \_\_\_\_\_

**11:40** \_\_\_\_\_

**12:00 LUNCH BREAK**-----

**1:00** \_\_\_\_\_

**1:20** \_\_\_\_\_

**1:40** \_\_\_\_\_

**2:00** Rohr Robert & Mary Revoc Trust – 7.7 ac & Dwelling – 416 Nine Hearths Dr

**2:20** RJR Properties Inc. – (Robert Rohr) - 10.3 acres (2 lots) – Nine Hearths Dr

**Letters:**

1. Bric Properties LLC – Seven Springs Condo #2C - purchased by Jean Liu on June 3 2016. Alison Beckwith representing and will be available for access.
2. South Main St Development LLC – 0.5 ac & Unf Dwl – 222 South Main Street
3. Zajac, James – 3.26 acres – Alpine View Road

Stowe Working Grand List  
Result of Grievance Report  
By Name For All Parcels In All Districts

PARCEL #	SPAN	NAME	Value	Result	PREVIOUS	CURRENT	DIFFERENCE
5202C-		621-195-12579 BRIC PROPERTIES LLC	Real	APPROVED	624,500	565,500	-59,000
Remarks:		ADDED MORE PHYSICAL & FUNCTIONAL DEPRECIATION.					
30230-		621-195-10004 CALIBAN PROPERTIES LLC	Real	APPROVED	3,296,900	3,121,200	-175,700
Remarks:		LOWERED QUALITY GRADE OF RESIDENCE					
05039-		621-195-10492 DOBSON CHRISTOPHER M	Real	APPROVED	816,100	718,300	-97,800
Remarks:		LOWERED BULK LAND GRADE					
05010-015		621-195-14177 GEDANKEN LYNNE E	Real	APPROVED	177,200	135,200	-42,000
Remarks:		CHANGE IN TITLE, SUBDIVISION					
13009-010		621-195-11096 GILLES MARGARET	Real	APPROVED	138,900	8,200	-130,700
Remarks:		LOWERED VALUE TO REFLECT UNDEVELOPABLE PARCEL PER NEW INFORMATION SUPPLIED TO LISTERS.					
30007-010		621-195-12702 GLEINER SUSAN K LIVING TRUST	Real	APPROVED	210,800	202,000	-8,800
Remarks:		ADDED 10% ECONOMIC DEPRECIATION TO REFLECT NEIGHBORING PROPERTY					
05010-010		621-195-12271 LEVINE MAX B	Real	APPROVED	451,100	418,300	-32,800
Remarks:		LOWERED SITE GRADE, QUALITY GRADE OF RESIDENCE AND LANDSCAPING GRADING.					
03061-020		621-195-14117 MILL POND DEVELOPMENT LLC	Real	APPROVED	303,400	242,700	-60,700
Remarks:		LOWERED NEIGHBORHOOD GRADE					
04024-020		621-195-14152 RJR PROPERTIES INC	Real	APPROVED	177,800	301,100	123,300
Remarks:		RAISED LAND GRADES					
04024-		621-195-12548 ROHR ROBERT J III REVOC TRUST	Real	APPROVED	1,381,300	1,191,700	-189,600
Remarks:		LOWERED QUALITY GRADE OF RESIDENCE AND ADDED FUNCTIONAL DEPRECIATION FOR FIREPLACES AND PORCH/DECKS.					
01008-		621-195-10817 SOUTH MAIN ST DEVELOPMENT LLC	Real	APPROVED	236,300	199,500	-36,800
Remarks:		ADDED MORE FUNCTIONAL DEPRECIATION TO REFLECT CURRENT STATE/CONDITION					



06/21/2016

08:26 am

Stowe Working Grand List  
Result of Grievance Report  
By Name For All Parcels In All Districts

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Tim

PARCEL #	SPAN	NAME	Value	Result	PREVIOUS	CURRENT	DIFFERENCE
18043-	621-195-12564	WEINREICH JOSHUA 2012 TRUST	Real	DENIED	1,700,400	1,700,400	0
19016-010	621-195-14021	ZAJAC JAMES	Real	APPROVED	216,800	186,000	-30,800
	Remarks:	LOWERED SITE GRADE					

Total Records: 13

Stowe Board of Listers Meeting  
Lister's Office - September 6, 2016

Approved

A meeting of the Board of Listers was held Tuesday, September 6, 2016 in the Lister's Office starting at 9:00 A.M. with Leo Clark and Paul Percy present as well as Tim Morrissey, Town Appraiser and Tom Vickery. Ellen Thorndike was absent.

**9:00 AM: Meeting Minutes of May 31, 2016 and June 20-21, 2016:** Leo moved to approve, seconded by Paul with all in favor.

**9:15 AM: Legal (Executive session)** Leo moved to make a recommendation that premature general public knowledge of the Town's appeal of the 2013 Equalization Study to the Superior Court would clearly place the Town of Stowe at a substantial disadvantage by disclosing the town's legal strategy. Paul seconded the motion, all in favor.

Leo moved to go into executive session to discuss the Town's 2013 Appeal of the Equalization Study, Paul seconded the motion, all in favor.

**10:00 AM:** The Board came out of executive session. The State of Vermont has made a settlement counteroffer in the 2013 appeal. A motion was made by Leo to recommend that the Selectboard not accept the counteroffer, seconded by Paul, all in favor.

**10:05 AM:** Leo moved to adjourn, seconded by Paul, all in favor.

Respectfully submitted,

Tim Morrissey

The Board of Listers met Monday, November 7, 2016 in the Lister's Office starting at 9:00 A.M. with Ellen Thorndike, Leo Clark and Paul Percy present. Also present, Tim Morrissey, Town Appraiser.

**9:00 A.M. Minutes of September 6, 2016:** Paul moved to approve as written, seconded by Leo with both in favor. Ellen was not present at the 9/6/16 meeting.

**FY18 Budget Discussion:** Members reviewed the proposed FY18 budget. Tim explained that under Training and Development he will be getting re-licensed and needs to complete 28 hours of continuing education. R J Turner Company will continue to update our tax maps. Tim said the state will be giving grants over the next 3 years to all towns to do digital mapping/upgrades which could reduce the mapping budget next year. Tim recommended that the Consultant/Professional Services be reduced by \$3000 because there are no outstanding appeals and the 2013 CLA appeal with the State of Vermont has been settled. The Listers proposed budget will increase 1.86%. Tim said there will be approximately \$138,000 in the reappraisal fund at the end FY17. Leo moved to recommend to the Selectboard the budget as proposed, seconded by Ellen with Paul, Ellen and Leo voting in favor of the motion.

**2016 Sales Study from 4-1-16 to 10-20-16** Members reviewed the study with Tim explaining many of the sales.

**Current Use:** Tim told the Board that it is the Towns responsibility to appraise land when it is withdrawn or developed from the Current Use program. The State then uses this value to determine the penalty. Recently he has appraised the withdrawn land from Mt Mansfield Company and is currently working on the Beimdiek land withdrawal on Elmore Mountain Road.

**10:10** Leo moved to adjourn seconded by Ellen with all in favor.

Respectfully submitted,

Barbara S. Allaire