

Town of Norwich Board of Civil Authority

Tax Assessment Appeals

Wednesday, September 17, 2025

3:30pm

Great River Hydro

Lister Packet

**Contents:**

1. Lister Memo
2. Property Record Card for Great River Hydro
3. Assessment of Flowage Rights by Sansoucy Associates

Town of Norwich, Vermont



CHARTERED 1761

TO: Board of Civil Authority – Town Clerk Trajman

FROM: Board of Listers – Lindberg, Smith and Ciccotelli

RE: Great River Hydro, LLC appeal – Parcel ID # 70-006-000

DATE: September 17, 2025

**Property Description:** Flowage and river rights owned by Great River Hydro, LLC in the Town of Norwich, VT as of April 1, 2025.

**Basis for the Appeal:**

This appeal challenges the revaluation of Great River Hydro's flowage easements in Norwich VT along the Connecticut River that has resulted in an 181% increase in the Town's assessment of these property interests.

**Lister Response:**

KRT engaged the services of Sansoucy Associates, a firm that does complex utility and property valuation and regulatory consulting, to assess the flowage rights in Norwich of Great River Hydro, LLC. A copy of the Sansoucy Associates report is attached.

The Listers consider the 2025 Grand List assessment of \$2,109,900 the correct assessment for the flowage rights.

70-006 000  
MAP-LOT SUB

1 of 1  
CARD

NORWICH, VT

APPRaised: 2,109,900/  
USE VALUE: 2,109,900/  
ASSESSed: 2,109,900/  
Total Card / Total Parcel 2,109,900/ 2,109,900/

PROPERTY LOCATION

No Alt No Direction/Street/City  
CONNECTICUT RIVER, NORWICH

OWNERSHIP

Unit #:  
Owner 1: GREAT RIVER HYDRO LLC  
Owner 2:  
Owner 3:  
Street 1: ATTN: JOCELYNE BARRETT  
Street 2: 69 MILK ST, STE 308  
Twn/City: WESTBOROUGH  
St/Prov: MA Cntry Own Occ:  
Postal: 01581 Type: CORPOR

PREVIOUS OWNER

Owner 1:  
Owner 2:  
Street 1:  
Twn/City:  
St/Prov: Cntry  
Postal:

NARRATIVE DESCRIPTION

This Parcel contains . ACRES of land mainly classified as  
UTIL-ELEC

OTHER ASSESSMENTS

Code Descrip/No Amount Com. Int

PROPERTY FACTORS

Item	Code	Description	%	Item	Code	Description
Z	IRR	RURAL RE	100	water		
o				Sewer		
n				Electri		
Census:				Exmpt		
Flood Haz:						
D	00	100	100	Topo		
s	142	142	100	Street		
t	450	450	100	Gas:		

LAND SECTION (First 7 lines only)

Use Code	Description	LUC Fact	No of Units	Depth / PriceUnits	Unit Type	Land Type	LT Factor	Base Value	Unit Price	Adj	Neigh	Neigh Infl	Neigh Mod	Infl 1	%	Infl 2	%	Infl 3	%	Appraised Value	Alt Class	%	Spec Land	J Code	Fact	Use Value	Notes
80	UTIL-ELEC		0		SITE ACRE SITE		1.0	0	0.	0.00	UT																

IN PROCESS APPRAISAL SUMMARY

Use Code	Land Size	Building Value	Yard Items	Land Value	Total Value
80	0.000		2,109,900		2,109,900
Total Card	0.000		2,109,900		2,109,900
Total Parcel	0.000		2,109,900		2,109,900
Source: Market Adj Cost			Total Value per SQ unit /Card: N/A		/Parcel: N/A

Legal Description

FLOWAGE & RIVER RIGHTS

Entered Lot Size

Total Land: 0

Land Unit Type: AC

User Acct

450-142-11736

GIS Ref

GIS Ref

Insp Date



Patriot Properties Inc.

!1603!

USER DEFINED

Prior Id # 1: 70-006.000  
Prior Id # 2:  
Prior Id # 3:  
Prior Id # 1:  
Prior Id # 2:  
Prior Id # 3:  
Prior Id # 1: 70-006  
Prior Id # 2: 000  
Prior Id # 3:  
ASR Map:  
Fact Dist:  
Reval Dist:  
Year:  
LandReason:  
BidReason:  
CivilDistrict:  
Ratio:

PRINT

Date Time

09/10/25 18:23:39

LAST REV

Date Time

05/15/25 14:36:10

krt

1603

PAT ACCT.

SALES INFORMATION

TAX DISTRICT

Grantor	Legal Ref	Type	Date	Sale Code	Sale Price	V	Tst	Verif
	171/675		4/18/2005	OTHER	500,188	No	No	

Notes

BUILDING PERMITS

Date	Number	Descrip	Amount	C/O	Last Visit	Fed Code	F. Descrip	Comment
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ACTIVITY INFORMATION

Date	Result	By	Name
5/15/2025		A	ASSR
9/9/2020 GRV - CHG		A	ASSR
9/9/2020 GRV - CHG		A	ASSR
6/19/2019 GRV - DENY		A	ASSR
6/21/2018 GRV - DENY		L	LISTERS

Sign:

Total AC/HA: 0.00000 Total SF/SM: 0 Parcel LUC: 80 UTIL-ELEC Prime NB Desc UTILITIES

Total:

Spl Credit

Total:





## SANSOUCY ASSOCIATES

Complex Utility and Property Valuation,  
and Regulatory Consulting

May 15, 2025

*via email*

{ *rob\_tozier@krtappraisal.com* }

{ *listers@norwich.vt.us* }

KRT Appraisal  
191 Merrimack Street  
Haverhill, MA 01830

**RE: Measurement and Recommended Town-wide Revaluation Assessment of Flowage Rights owned by Great River Hydro, LLC in the Town of Norwich, VT as of April 1, 2025.**

Dear Mr. Tozier:

Pursuant to your request, please find below our recommended revaluation assessment of total flowage rights owned by Great River Hydro, LLC (GRH) in the Town of Norwich, VT as of April 1, 2025. Hydroelectric flowage rights, or more specifically, flowage easements, are taxable in Vermont under 32 V.S.A. §3605. <sup>1</sup> Therefore, the listers are tasked with assessing the flowage easements. This process begins with understanding the total number of acres encumbered by the easements. Flowage easement mapping, produced by GRH has improved over recent years. Accordingly, this has provided for more accurate measurement of acreage. To determine easement acreage, we relied on the Great River Hydro, LLC Wilder Project-No. 1892 Exhibit G Project Area Maps dated April 26, 2017. Bluebeam, an engineering and construction industry software package, was used to measure the easement areas.

Once the acreage was determined, a value per acre was derived from the Town Assessor's town-wide land tables and back acreage values. In addition, consideration was given to easement land that is always, or almost always, submerged or "wet", and easement land that is always, or almost always, above the high-water level, "dry". An encumbrance percentage was determined in relation to how use of the underlying land, by the fee owner, is inhibited by submergence and thus shifts value to the easement owner.

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<sup>1</sup> The interest of an owner in water rights, power rights and flowage rights, or any of such rights, owned by severance from real estate interests set in the grand list to another and in connection with which such rights exist, shall be appraised and set in the grand list as real estate to the owner of such rights. This section shall not be construed so as to affect any exemptions from taxation granted under any existing statute.

148 Main Street | Lancaster, NH 03584 | T 603.788.4000  
101 Gulliver Street | Fountain Inn, SC 29644 | T 864.408.7988

Email: [gsansoucy@sansoucy.com](mailto:gsansoucy@sansoucy.com)  
Remittance Address: 86 Reed Road | Lancaster, NH 03584

[sansoucy.com](http://sansoucy.com)

### Acreage Measurements

For this analysis, we relied on the Wilder Project Exhibit G Maps, dated 2017, produced by Great River Hydro, LLC. These maps depict the extent of the flowage easements. They were certified by GRH to FERC that they represent the full extent of the flowage rights. Communication with the town-wide revaluation consultant and the Town Listers indicates that no new transfers of flowage rights or land by GRH has occurred since 2017 which would affect the information provided on the Exhibit G maps. In our review of the maps, we note one discrepancy. On Sheet 4, GRH Parcel ID W336 is denoted as owned in fee by GRH. The online Vermont Parcel Viewer (<https://vcgi.vermont.gov/data-and-programs/parcel-program>) denotes this parcel as under Town ownership. Accordingly, we have included the parcel acreage in the flowage rights total acreage.

As a result of performing detailed measurements of Sheets 3-8 in Norwich, the following total "Dry" acreage of flowage rights in the Town are noted in the table below:

**Table 1: Norwich, VT Flowage Easement Measurements for "Dry" Acreage**

A	B	C	D	E
Row	Exhibit G Sheet No.	GRH Parcel ID No.	Land Area, (Square Feet)	Land Area (Acres)
1	3	W310, W311, & Map 3 Railroad (Subtracted the body of water)	4,157,953	95.45
2	4	W325, W326, W327, W328, W318, W321, W322, W323, W324, W328, W329, W330, W331, W332, W334, W336, W337 & Map 4 Railroad	4,699,120	107.88
3	5	W340, W341, W342, W343, & Map 5 Railroad	7,544,328	173.19
4	6	W305, W352, W344, W345, W346, W347, W348, W365, W368, W370, W371, W372, W374 W375, & W376 (Subtracted the Lily Pond)	14,505,597	333.00
5	7	W352, W353, W354, W355, W357, W358, W359, W360 W361, W362, W363, W364, W365, W372, W376, W377, & Map 7 Railroad	16,981,179	389.83
6	8	W378, & Map 8 Railroad	9,023,797	207
<b>TOTAL</b>			<b>56,911,974</b>	<b>1307</b>

Also, as a result of performing detailed measurements of Sheets 3-8 in Norwich, the following total "Wet" acreage of flowage rights in the Town are noted in the table below:

**Table 2: Norwich, VT Flowage Easement Measurements for "Wet" Acreage**

A	B	C	D	E
Row	Exhibit G Sheet No.	GRH Parcel ID No.	Land Area, (Square Feet)	Land Area (Acres)
1	3	W310 & W311	1,033,686	23.73
2	4	W305, W316 & W323	187,717	4.31
3	5	W310, W339, W341 W342, W348, W351 & W372	1,573,340	36.12
4	6	W345, W347, W348 & W368	1,681,065	38.59
5	7	W353, W365, W368 & W372	828,792	19.03
6	8	W377 & W378	231,973	5.33
<b>TOTAL</b>			<b>5,536,573</b>	<b>127</b>

A copy of the flowage rights maps from Exhibit G, highlighting the flowage easements measured within the Town, are attached to this letter.

#### Back Acreage Land Value

The **Town of Norwich Land Tables (Residential)** includes a total of thirteen pages of varying parcel size values. Twelve of the thirteen pages include **Excess Land Table values**. As parcel size increases, the value per acre decreases. At or around 100 acres, the land schedule bottoms out at approximately \$4,650 per acre. Accordingly, for an equitable and proportional value per excess acreage, for flowage easement acreage, the value of \$4,650 is used. This \$4,650 per acre value is the same charged to all other landowners before any adjustment.

#### Encumbrance Factors

There are essentially two land conditions to be represented by an encumbrance factor. One is the condition of "wet" acreage, that is submerge nearly all or all the year. The second is the condition of "dry" acreage that is not under water for most or all the year. In the former case, the land is not available for any practical use by the underlying owner. In these instances, we assign an encumbrance factor of 100%. This means that 100% of the value goes to the easement holder, GRH. In the latter case of "dry" acreage, the land is available for practical uses by the fee owner, such as agriculture or growing timber, as is typically done on excess acreage. This means that the value should be apportioned between the fee owner and the flowage easement holder. In these instances, we assign 75% of the value to the fee owner and 25% of the value to the flowage easement holder. The easement acreages, excess land value, and encumbrance factors are applied in the table below to yield the Total Recommended Assessment.

#### **George E. Sansoucy, PE, LLC**

148 Main Street, Lancaster, NH 03584 Tel: 603.788.4000 gsansoucy@sansoucy.com  
 7 Greenleaf Woods Dr., Unit 102 Portsmouth, NH 03801 Tel: 603.431.7636 mail@sansoucy.com  
 419 SE Main Street, Suite 201, Simpsonville, SC 29681 Tel: 864.757.9575  
 Remittance Address 86 Reed Road., Lancaster, NH 03584

**SANSOUCY**  
 ASSOCIATES

**Table 3: Recommended Assessment Values**

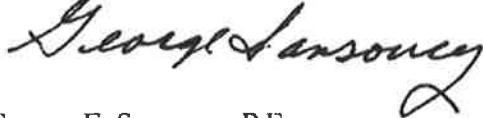
A	B	C	D	E	F
Row		Total Acres	Excess Acreage Value (per acre)	Encumbrance Factor (as value to GRH)	Assessment Value (to GRH)
1	"Dry" Acres	1307	\$4,650	25%	\$1,519,388
2	"Wet" Acres	127	\$4,650	100%	\$590,550
3	<b>TOTAL RECOMMENDED ASSESSMENT</b>				<b>\$2,109,938</b>

As shown in the table, the Total Recommended Assessment for Flowage Rights owned by GRH is **\$2,109,938**.

Should you have any questions or need assistance with the information provided, please do not hesitate to contact us at our Lancaster, New Hampshire office at (603) 788-4000.

Sincerely,

SANSOUCY ASSOCIATES



George E. Sansoucy, P.E.

NHCG – 774

NH DRA Certified Property Assessor Supervisor

*Enclosures*

cc: Town of Norwich, VT Listers w/ attachment

**George E. Sansoucy, PE, LLC**

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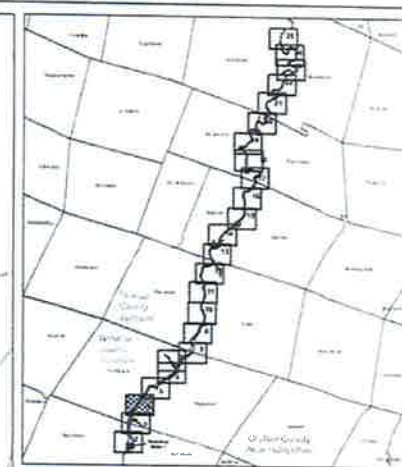
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**SANSOUCY**  
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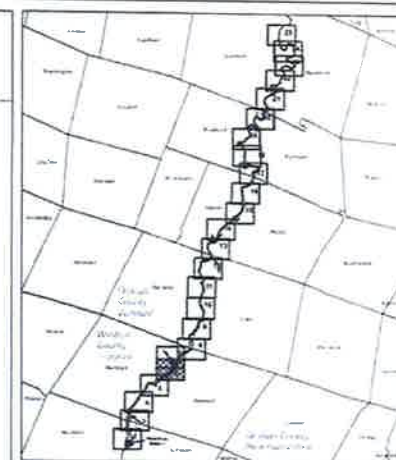
Exhibit G Flowage Sheets 3 through 8 are following.





H-XXXXXX





Vertical Datum:  
NGVD 1929

[illegible]

Great River Hydro, LLC  
Wilder Project-No.1892



1:4,800



