

Town of Norwich Board of Civil Authority

Tax Assessment Appeals

Wednesday, September 17, 2025

5:30pm

Katharine & Davis Kitchel

Appellant Evidence Packet

Contents:

1. Appeal Letter
2. Grievance email from 7/14/2025
3. Property record card, 597 Sugartop Rd.
4. Property record card, 592 Sugartop Rd.
5. UVLT easement monitoring inspection report

Katharine & Davis Kitchel
597 Sugartop Rd
White River Junction, VT 05001

29 August 2025

Dear Board of Civil Authority of Norwich, VT,

We are submitting this appeal in regards to the following property:

Parcel ID: 14-026.00 SPAN: 450-142-12811
Property Description: 14-026.000
109.2 Acres & DWL
597 Sugartop Rd
(located in Norwich, VT)



We request that the Board of Civil Authority review the denial of the grievance we initially filed with the Board of Listers on July 14th, 2025. A copy of our initial email has been attached to this document. (Labeled: Document 1)

After further discussion with the several of the listers on 8/28/25 during their office hours, and after a closer review of the property cards of both our property and the abutting property at 592 Sugartop Road, we believe the following errors have been made in regards to how the appraisals have been calculated on our property card:

- **Inconsistency with Adjustment Rate**

- The adjustment rate for our 104.2 acres in 60 Current Use is significantly higher than the adjustment rate used for our neighbors.
 - The adjustment rate on our property is .69 RG
 - The adjustment rate on our neighbor's property is .26 RG.
- *Note: Please see attached attachments — Labeled Documents 2 & 3 — where this information is highlighted in orange.*

- **Inconsistency with Application of Conservation Easement**

- The difference in adjustment rate highlighted above is due to a 70% deduction for a conservation easement to 83.6 acres of the Current Use land at 592 Sugartop Rd.
- 24.37 acres of our Current Use Land at 597 Sugartop Rd is also part of a conservation easement with the Upper Valley Land Trust. This has not been accounted for with a similar deduction on the calculations on our property card.
- *Note:*

- Please see attachment (Labeled: Document 4) with details of the acreage we have enrolled with the Upper Valley Land Trust along our property line that borders with the US government.
- The conservation easement information is also highlighted in orange on Documents 2 & 3.

- **Error in the View Code**

- Our property has been designated with a code for an unobstructed view (VW2) for the purposes of calculating the adjustment rate for « 11 RESD 2 Site Acre ». This code results in a 1.96 adjustment rate.
- However, we have an obstructed view (VW1). This code has a 1.68 adjustment rate.
- Thus, the correct adjustment rate for the « 11 RESD 2 Site Acre » should be calculated with the 1.68 adjustment rate.
- *Note: This information is highlighted in blue on Documents 2 & 3.*

Based on this research and comparison between abutting properties, we would ask that the following adjustments be made to our final property appraisal:

1. Change the adjustment rate for the 104.2 acres from .69 to .26 for the acres included in the conservation easement.
2. Change the view code from VW2 to VW1 in the «11 RESD 2 Site Acre » line and alter the adjustment rate from 1.96 to 1.68 to reflect that change.

Sincerely,
Katharine and Davis Kitchel



597 Sugartop Rd
802.291.2262 (KK)
603.290.1685 (DK)
kkitchel@me.com
dkitchel@mac.com

Attachments:

Document 1: Email to listers dated 7/14/24
Document 2: Property Card for 597 Sugartop Rd
Document 3: Property Card for 592 Sugartop Rd
Document 4: UVLT Excerpt from Easement Monitoring Inspection Report

From: Katharine Kitchel kkitchel@me.com
Subject: 2025 Grievance: Kitchel: 14-026-000
Date: Jul 14, 2025 at 4:30:38 PM
To: listeners@norwich.vt.us
Cc: Davis Kitchel dkitchel@mac.com



Dear Cheryl, Ernie and Pamela,

We submit this email as part of the 2025 Grievance Process for the town reassessment. Per the letter sent by you, we understand that an email submitted by July 16th serves as a timely filing. Would you please confirm receipt of this email?

Thank you,
Katie & Davis Kitchel

Parcel ID: 14-026-000

Property Owners: Davis & Katharine Kitchel

Physical Address: 597 Sugartop Rd, Norwich, VT 05055

Mailing Address: 597 Sugartop Rd, White River Junction, VT 05001

Daytime Telephone #: Davis 603-290-1685; Katie 802-291-2262

Email: Davis: dkitchel@mac.com; Katie: kkitchel@me.com

Appeal Basis:

We believe that the assessments of both the land that we have enrolled in current use (coded as 60) and the land that is listed as RESD 2 (coded as 11) are not assessed fairly in comparison to our abutting neighbors at 592 Sugartop Rd: [14-025-000](#); Wiggins.

We provide our reasoning below, with each section focusing one of the different coded assessments.

Current Use Portion of Assessment (code 60)

When looking at the change in assessment between the last assessment in 2023 and the current 2025 assessment, we draw your attention to the following data points:

	Acres in Current Use	2025	2023

	(Code 60)	Assessment	Assessment
Kitchel	105.7	\$557,800	\$236,100
Wiggin	88.4	\$214,700	\$247,400

The 2025 assessment for the Wiggins land in current use actually decreased by 13%, on a per acre basis, whereas our assessment increased by over 136%.

RESD 2 Portion of the Assessment (Code 11)

	Acres in RESD 2 (Code 11)	2025 Assessment	2023 Assessment
Kitchel	2	\$284,900	\$132,500
Wiggin	2	\$245,700	\$132,500

In 2023, both properties were assessed at the same rate. However, in 2025 the assessment of the Wiggins RESD 2 rose by 85% per acre basis, whereas our land assessment rose by 115% despite the land remaining exactly the same.

Differences in assessment:

The table below summarizes the different percentages at which our abutting properties have been assessed.

	Difference Per Acre	
	60	11
Kitchel	136.26%	115.02%
Wiggins	-13.22%	85.43%

Subjective concerns:

When I came to the listers office in June to ask about these differences, the KRT representative asked me questions such as....

«What type of woods to you have? »

« Do you think you have a better view than your neighbors? »

I found these questions to be odd, since people from KRT visited our home, observed our view, and, I assume, walked around the land we have enrolled in current use. I would hope that they would be using more concrete evaluation points in their assessment rather than subjective points such as whether we think our view is better than someone else's.

However, in answer to those questions...

In regards to the current use land (Code 60), I would say that the woodlands and forest on both of our properties are very similar. Both are primarily forest with woods trails that have been maintained for current use logging and recreation.

In regards to the RESD 2 land, our property has an obstructed view towards Mt Ascutney. The Wiggins property has a large sweeping, unobstructed view of Mt Ascutney and the Jericho Valley.

Summary:

In summary, the primary basis for our appeal is what appears to be an inconsistency in the manner that the current use land as well as the RESD 2 land has been assessed on these two abutting properties.

Thank you for your consideration.

Sincerely,
Katie & Davis Kitchel

Sent from my iPad



WebPro

- HOME
- SEARCH
- SUMMARY
- INTERIOR
- EXTERIOR
- SALES
- ABOUT

| Assessors Record Card | Previous Assessment | Condo Info | Sales | Zoning | Comments |

Card 1 of 1

Location 597 SUGARTOP RD	Property Account Number 450-142-12811	Parcel ID 14-026-000
		Old Parcel ID 14-026.000--

Current Property Mailing Address

Owner KITCHEL DAVIS KITCHEL KATHARINE Address 597 SUGARTOP RD	City WHITE RIVER JUNCTION State VT Zip 05001 Zoning RR
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Current Property Sales Information

Sale Date	Legal Reference
Sale Price 0	Grantor(Seller)

Current Property Assessment

Year 2025	Card 1 Value
	Building Value 714,000
	Xtra Features Value 9,200
Land Area 109.200 acres	Land Value 856,900
	Total Value 1,580,100

Narrative Description

This property contains 109.200 acres of land mainly classified as RESD 2 with a(n) CONTEMPORARY style building, built about 1981 , having CLAPBOARD exterior and ASPHALT SH roof cover, with 1 unit(s), 9 total room(s), 4 total bedroom(s), 1 total bath(s), 1 total half bath(s), 1 total 3/4 bath(s).

Legal Description

109.2 ACRES & DWL

Property Images



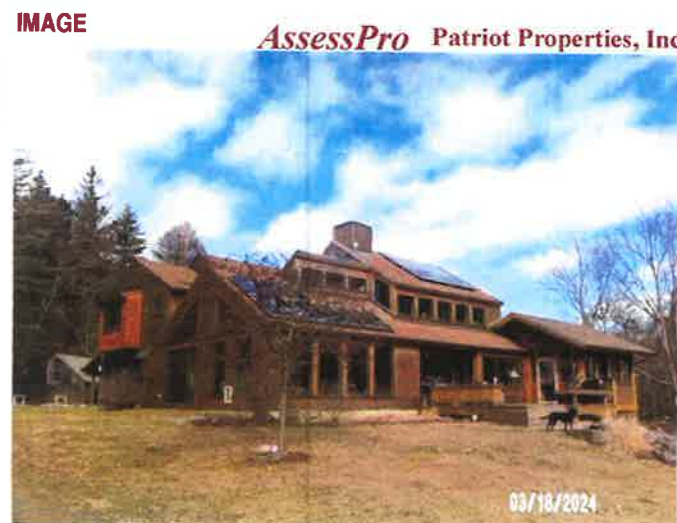
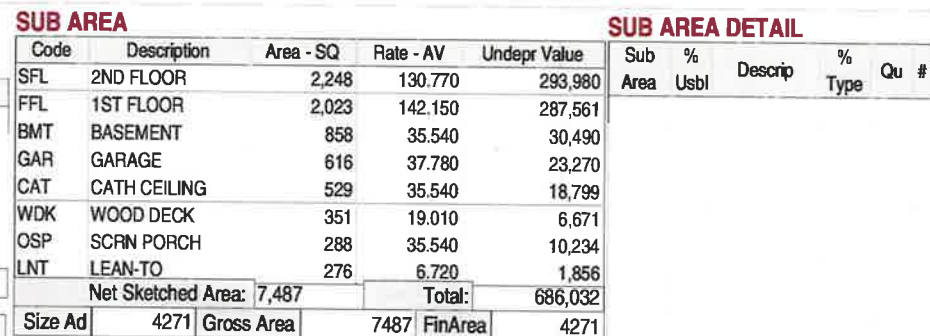
SOLAR; INTERNAL FLOW = DESIGN; OTF =
SINK AND SHOWER . 3/24
EXTRA=SINK+SHOWER . PARTIAL MTN VIEW

RESIDENTIAL GRID													
1st Res Grid		Desc: Line 1										# Units: 1	
Level	FY	LR	DR	D	K	FR	RR	BR	FB	HB	L	O	
Other													
Upper													
Lvl 2													
Lvl 1													
Lower													
Totals													
	RMs: 9			BRs: 4			Baths: 1			HB: 1			

REMODELING		RES BREAKDOWN			
		No Unit	RMS	BRS	FL
Exterior:					
Interior:		1	9	4	M
Additions:					
Kitchen:					
Baths:					
Plumbing:					
Electric:					
Heating:					
General:					
		Totals			
		1	9	4	

[illegible]

PARCELID 14-026-000

14-026-000

AUG 29 2025

RECEIVED



WebPro

HOME

SEARCH

SUMMARY

INTERIOR

EXTERIOR

SALES

ABOUT

[Assessors Record Card](#) | [Previous Assessment](#) | [Condo Info](#) | [Sales](#) | [Zoning](#) | [Comments](#)

Card 1 of 1

Location 592 SUGARTOP RD

Property Account Number 450-142-12810

Parcel ID 14-025-000

Old Parcel ID 14-025.000--

Current Property Mailing Address

Owner WIGGIN JOHN P JR TRUSTEE
WIGGIN JUDITH TRUSTEE
Address 592 SUGARTOP RD

City WHITE RIVER JUNCTION
State VT
Zip 05001
Zoning RR

Current Property Sales Information

Sale Date 11/5/2015
Sale Price 0

Legal Reference 220-548
Grantor(Seller) WIGGIN,JOHN P JR TRUSTEE

Current Property Assessment

Year 2025

Land Area 90.400 acres

Card 1 Value

Building Value 451,400
Xtra Features Value 10,600
Land Value 460,400
Total Value 922,400

Narrative Description

This property contains 90.400 acres of land mainly classified as RESD 2 with a(n) CAPE style building, built about 1790 , having CLAPBOARD exterior and ASPHALT SH roof cover, with 1 unit(s), 10 total room(s), 5 total bedroom(s), 2 total bath(s), 0 total half bath(s), 1 total 3/4 bath(s).

Legal Description

90.4 ACRES & DWL; APPROX 60 AC CONSERV EASEMENT

Property Images

MAP-LOT

SUB

CARD

NORWICH, VT

APPRAISED: 922,400 / 922,4

USE VALUE: 922,400 / 922,4

ASSESSED: 922,400 / 922,4

PROPERTY LOCATION

No	Alt No	Direction/Street/City
592		SUGARTOP RD, NORWICH

OWNERSHIP

Owner 1:	WIGGIN JOHN P JR TRUSTEE
Owner 2:	WIGGIN JUDITH TRUSTEE
Owner 3:	
Address 1:	592 SUGARTOP RD
Address 2:	
City:	WHITE RIVER JUNCTION
State/Prov:	VT
Country:	
Postal:	05001
Type:	TOWN

PREVIOUS OWNER

Owner 1:	
Owner 2:	
Address 1:	
Address 2:	
City:	
State/Prov:	
Country:	
Postal:	

DESCRIPTIVE DESCRIPTION

This parcel contains 90.4 ACRES of land mainly classified as 3D 2 with a CAPE Building built about 1790, having mainly CLAPBOARD Exterior and 2438 Square Feet, with 1 1/2 Baths, 1 3/4 Bath, 0 Half Bath, 10 Rooms, and 5 Bdrms.

OTHER ASSESSMENTS

Code	Description	No	Amount	Com. Int

PROPERTY FACTORS

Code	Description	%	Item	Code	Description
RR	RURAL RE	100	water		
			Sewer		
			Electri		
			Exempt		
Census:					
Flood Haz:					
100	100	100	Topo		
142	142	100	Street		
450	450	100	Gas:		

LAND SECTION (First 7 lines only)

Description	LUC	No of Units	Depth / Price/Units	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
1 RESD 2		1		SITE ACRE	SITE	1.0	0	140,000.	1.68	RG	1.40	VW1							235,200						235,200	
1 RESD 2		1		EXCESS SI	SITE	1.0	0	7,500.	1.40	RG	1.40								10,500						10,500	
0 CURRENT US		4.8		ACRES	EXCESS	1.0	0	7,500.	1.40	RG	1.40								50,400						50,400	
0 CURRENT US		83.6		ACRES	EXCESS	1.0	0	7,500.	0.26	RG	1.40								164,303						164,300	CONS ESMT

IN PROCESS APPRAISAL SUMMARY

Use Code	Land Size	Building Value	Yard Items	Land Value	Total Value
60	88.400			214,700	214,700
11	2.000	451,400	10,600	245,700	707,700

Total Card	90.400	451,400	10,600	460,400	922,400
Total Parcel	90.400	451,400	10,600	460,400	922,400

Source:	Market Adj Cost	Total Value per SQ unit /Card:	378.41	/Parcel:	378.41
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PREVIOUS ASSESSMENT

Tax Yr	Use	Cat	Bldg Value	Yrd Items	Land Size	Land Value	Total Value	Asses'd Value	Notes	Date
2024	11	GL	451,400	10600	90.4	460,400	922,400	922,400	Correct Dates	8/20/2025
2023	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End	7/7/2023
2022	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End Roll	7/8/2022
2022	11	AB	265,800	7100	90.4	379,900	652,800	652,800	NEMRC	6/1/2022
2021	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End Roll	8/18/2021
2021	11	AB	265,800	7100	90.4	379,900	652,800	652,800	NEMRC	5/19/2021
2020	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End Roll	7/28/2020
2020	11	AB	265,800	7100	90.4	379,900	652,800	652,800		6/3/2020

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Code	Sale Price	V	Tst	Verif	Notes
WIGGIN,JOHN P J	220-548		11/5/2015	PART INT		No	No		CONSERVATION EASEMENT ON 60 (APPROX) AC
WIGGIN,JOHN P J	193-266		8/6/2009	FAMILY SALE		No	No		
	185/285		2/29/2008	OTHER		No	No		inval-trans to trust

BUILDING PERMITS

Date	Number	Description	Amount	C/O	Last Visit	Fed Code	F. Descrip	Comment	Date	Result	By	Name
									3/12/2025	FIELD REVIEW	KL	KL-KRT
									3/18/2024	M-L	EK	ED-KRT
									3/23/2015	C-MEAS	5	M KRAJESKI
									5/20/2013	HRG - CHG	1	NEMC
									9/28/2012	INSPECT	5	M KRAJESKI
									9/6/2012	MEAS/LEFT CD	3	R FAVOR

Sign:

VERIFICATION OF VISIT NOT DATA

Total AC/HA: 90.40000 Total SF/SM: 3937824 Parcel LUC: 11 RESD 2 Prime NB Desc RURAL GOOD

Total: 460,403 Spl Credit Total: 460,400

Legal Description
90.4 ACRES & DWL; APPROX 60 AC
CONSERV EASEMENT

Entered Lot Size

Total Land: 90.4

Land Unit Type: AC

ParcelID 14-025-000

User Acct

450-142-12810

GIS Ref

GIS Ref

Insp Date

09/28/12

!1013!

PRINT

Date

Time

08/23/25 00:06:47

LAST REV

Date

Time

08/01/25 12:01:06

Pamela

1013

PAT ACCT.

CONSERVATION EASEMENT ON 60 (APPROX) AC

inval-trans to trust



Patriot Properties Inc

USER DEFINED

Prior Id # 1: 14-025.00

Prior Id # 2:

Prior Id # 3:

Prior Id # 1:

Prior Id # 2:

Prior Id # 3:

Prior Id # 1: 14-025

Prior Id # 2: 000

Prior Id # 3:

ASR Map:

Fact Dist:

Reval Dist:

Year:

LandReason:

BidReason:

CivilDistrict:

Ratio:



UPPER VALLEY
LAND TRUST

Inspection Date: 7/13/10

NORWICH TOWN CLERK

AUG 29 2025

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EASEMENT MONITORING INSPECTION REPORT

Project Name: McAllister (Kitchel)

Monitor Name: Jason Berard

Volunteer? Yes No X

Acreage: 24.37 acres

Location: off Sugartop Road, Norwich, VT

Current Owner: Davis and Katie Kitchel

Address: 597 Sugartop Road, White River Junction, VT 05001

Phone: (802)280-1787 (home), (802)649-3343, ext. 3# (work)

E-mail: dkitchel@mac.com

Cell:

UVLT #: 109

Other interest ref. #: N/A

Landowner contacted prior to inspection: Yes X No

Date: 6/10

Phone X Voice Mail X E-mail X Other

Name of person contacted: Katie Kitchel

BY: X Jason Berard, UVLT Stewardship Coordinator

 Pete Helm, UVLT VP, Stewardship

 UVLT Volunteer

Details of conversation/communication:

 New Buildings/Construction

 Timber Harvest

 Public recreation

 Renting Fields/Delegating Mgmt

 Assistance of UVLT needed

 Natural Alterations (flood, erosion, blowdowns)

 Change in Ownership

 Anticipated Legal Changes

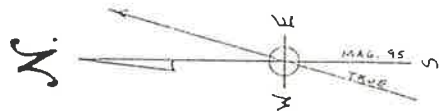
 Changes in use of fields or buildings

Please describe:

Katie Kitchel welcomes a monitoring visit at our convenience.

Observations from Monitoring Visit:

Description of current land use/Site description:



ALL BEARINGS ARE MAGNETIC
NORTH 110° 45'



U.S.A.
TRACT 202-08

U.S. DEPT. of the INTERIOR
NATIONAL PARK SERVICE
TRACT 202-08
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U.S.A.
TRACT 202-06

OTHER LAND
OF
McALLISTER

McALLISTER

24.37 AC.

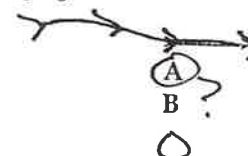
TO BE PLACED IN
CONSERVATION EASEMENT

McAllister

Monitoring Report Map

Use map to provide additional detail regarding your observations, marking in blue or black ink. Mark approximate locations and areas, using notations, as appropriate. Please also incorporate the standard symbols that are shown in the following legend:

- Approximate route walked
- Documented boundary monumentation observed
- Monumentation sought but not located
- Monumentation not shown in documentation (Please identify)



Estimate of time spent in field during this visit

WIGGINS
Vol 100 Page 19

OTHER LAND
OF
McALLISTER

A 3/8" REBAR W/CAP
SET

M
CRATER, W/IN
WOODPILE BOX
THIS YEAR

H 3/4" I.P.P.E
f.d.
CORR # 17

I
DISC # 17
3/4" I.P.P.E f.d.

K
COR. # 19
3/4" I.P.P.E
f.d.

51-21-38 W
15.25'

BEARING THE L-M
43°-48'-02" W 1251.77'

ALONG

1528.33'

457.55'

N 40°-51'-34" W

581.07'

B 3/4" I.P.P.E
f.d.

10-07-05E
49.40'

DISC # 15B

51-08-40 E
91.62'

F 3/4" I.P.P.E
f.d.

G DISC # 16

628.03'

51-28-55 E

474.78'

51-28-55 E

H 3/4" I.P.P.E
f.d.
CORR # 17

681.44'

54-01-14 W

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

D 3/4" I.P.P.E
f.d.

C 3/4" I.P.P.E
f.d.

B 3/4" I.P.P.E
f.d.

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f.d.

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f.d.

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f.d.

10-07-05E
49.40'

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681.44'

54-01-14 W

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

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f.d.

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f.d.

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CORR # 17

681.44'

54-01-14 W

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

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f.d.

C 3/4" I.P.P.E
f.d.

B 3/4" I.P.P.E
f.d.

10-07-05E
49.40'

DISC # 15B

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628.03'

51-28-55 E

474.78'

51-28-55 E

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f.d.
CORR # 17

681.44'

54-01-14 W

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

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f.d.

C 3/4" I.P.P.E
f.d.

B 3/4" I.P.P.E
f.d.

10-07-05E
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51-28-55 E

H 3/4" I.P.P.E
f.d.
CORR # 17

681.44'

54-01-14 W

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

D 3/4" I.P.P.E
f.d.

C 3/4" I.P.P.E
f.d.

B 3/4" I.P.P.E
f.d.

10-07-05E
49.40'

DISC # 15B

51-08-40 E
91.62'

F 3/4" I.P.P.E
f.d.

G DISC # 16

628.03'

51-28-55 E

474.78'

51-28-55 E

H 3/4" I.P.P.E
f.d.
CORR # 17

681.44'

54-01-14 W

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

51-23-38 E

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f.d.

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