

TO: Board of Civil Authority – Town Clerk Trajman

FROM: Board of Listers – Lindberg, Smith and Ciccotelli

RE: Sweetland Farm appeal – Parcel ID # 05-095.300 (3 cards)

DATE: October 30, 2025

Property Description: The parcel is located at 742 VT Route 132. This is also known as Sweetland Farm. There are two cards with buildings and one card with land only. **Card 1:** 2-story Colonial-style building with 2,070 finished square feet built in 2014 with 2 units with a total of 2 bedrooms and 2 full baths. The building has an overall grade of C, the kitchens and baths are rated “average” and the depreciation is 57.48%. **Card 2:** Small Store with office upstairs with 2,254 finished square feet and a cooler. There is one $\frac{3}{4}$ bath. The overall grade of the building is C. **Card 3:** This is 32.0 acres of land only. The buildings and yard items are valued at \$484,200 and the 157.94 acres are valued at \$1,054,800. The total assessed value for Cards 1, 2 and 3 in the 2025 Grand List is \$1,539,000.

The appellant grieved three separate parcels to the Listers and only appealed ONE parcel. Non-contiguous parcels cannot be consolidated by deed, therefore the need for separate parcel ID numbers. See attached maps. The parcels are under the same voluntary EASEMENT.

The Sweetland Farm stated that they wish to “grieve the taxes” on the above parcel as stated in their email to the Town Clerk on the Statutory deadline of August 29, 2025 at 1:14 PM. See attached email and 32VSA § 4404. **NO** address was provided by the appellant, as only the Parcel ID was cited.

The Town Clerk provided a spreadsheet of “BCA Appeals 2025” indicating Parcel ID #05-095.300 and properly posted that appeal as Sweetland Farm on the Town website. Per Statute the Chair of the Board of Listers must receive the notice of warning. See attached documents.

46 days later (October 14, 2025) the appellant arrived at their hearing and provided testimony on a document with **Parcel ID #05-095.300**. Meanwhile, the Town Clerk warned the hearing as “Sweetland Farm” and the Listers have proceeded on the basis of the Parcel ID #05-095-300 and the Sweetland Farm reference to prepare for the hearing. Attached is a picture of the Sweetland Farm Store which is on Card 2 of Parcel ID #05-095-300. No other parcel has any identification as Sweetland Farm in our records.

The Board of Listers requested advice from VLCT Municipal Assistance Center and after several exchanges, VLCT recommended that the BOL communicate the inconsistency of the appellant’s

original request and the information provided by the appellant at the October 14, 2025 hearing. The BOL respectfully request that the BCA hear the appeal of Parcel ID #05-095-300 as originally requested by the appellant and in a manner consistent with the statutory requirements as applied to all other appellants.

Remember that Vermont is a Dillon State and if the Statutes don't say that you CAN, then you CAN'T. There is NO Statutory language allowing for the BCA to accept a change to an appeal document.

Norwich Town Clerk

From: Sweetland Farm <sweetlandvt@gmail.com>
Sent: Friday, August 29, 2025 1:14 PM
To: Norwich Town Clerk
Subject: BCA Appeal request

You don't often get email from sweetlandvt@gmail.com. [Learn why this is important](#)

Hi Lily,

We would like to grieve the taxes on our parcel 05.095.300 to the BCA.

We feel that the allocation of value between house, land, and barns is not reflective of true valuation. The parcel was subject to a prior settlement regarding its taxes. Since that settlement, the valuation increases have been placed upon the house, rather than allocated equitably among the components of the property. We feel this is not reflective of fair market valuation changes. Note that this parcel is linked to 05.095.400 by sale restrictions.

Thank you,
Chris and Norah



Diversified produce and meat farm. Community Supported Agriculture.

www.sweetlandfarmvt.com

facebook.com/SweetlandFarmVT/

instagram.com/sweetlandfarmvt/



Sweetland
Farm Store

ParcelID: 05-095-300 Card: 2 of 3 Location: 742 VT ROUTE 132 NORWICH

The Vermont Statutes Online

The Statutes below include the actions of the 2024 session of the General Assembly.

The Vermont Statutes Online will be down for maintenance on Wednesday, October 22 while we load the actions of the 2025 General Assembly.

NOTE: The Vermont Statutes Online is an unofficial copy of the Vermont Statutes Annotated that is provided as a convenience.

Title 32 : Taxation and Finance

Chapter 131 : Appeals

Subchapter 001 : TO BOARD OF CIVIL AUTHORITY

(Cite as: 32 V.S.A. § 4404)

§ 4404. Appeals from listers as to grand list

(a) Within 14 days after the date of notice thereof, a person aggrieved by the final decision of the listers under the provisions of section 4221 of this title may appeal in writing therefrom to the board of civil authority by lodging his or her appeal with the town clerk, who shall record the same in the book containing the abstract of individual lists. The grounds upon which such appeal is based shall therein be briefly set forth.

(b) The town clerk forthwith shall call a meeting of the board to hear and determine such appeals, which shall be held at such time, not later than 14 days after the last date allowed for notice of appeal, and at such place within the town as he or she shall designate. Notice of such time and place shall be given by posting a warning therefor in three or more public places in such town and by mailing a copy of such warning, postage prepaid, to each member of the board, an agent designated by the legislative body, the chair of the board of listers, and to all persons so appealing.

(c)(1) The board shall meet at the time and place so designated, and on that day and from day to day thereafter shall hear and determine such appeals until all questions and objections are heard and decided. Each property, the appraisal of which is being appealed, shall be inspected by a committee of not less than three members of the board who shall report to the board within 30 days from the hearing on the appeal and before the final decision pertaining to the property is given. If, after notice, the appellant refuses to allow an inspection of the property as required under this subsection, including the interior and exterior of any structure on the property, the appeal shall be deemed withdrawn. The board shall, within 15 days from the time of the report, certify in writing its notice of decision, with reasons, in the premises, and shall file the notice with the town clerk who shall thereupon record the same in the book wherein the appeal was recorded and forthwith notify the

appellant in writing of the action of such board by certified mail. If the board does not substantially comply with the requirements of this subsection and if the appeal is not withdrawn by filing written notice of withdrawal with the board or deemed withdrawn as provided in this subsection, the grand list of the appellant for the year for which appeal is being made shall remain at the amount set before the appealed change was made by the listers; except, if there has been a complete reappraisal, the grand list of the appellant for the year for which appeal is being made shall be set at a value that will produce a tax liability equal to the tax liability for the preceding year. The town clerk shall immediately record the same in the book wherein the appeal was recorded and forthwith notify the appellant in writing of the action by certified mail. Thereupon the appraisal so determined pursuant to this subsection shall become a part of the grand list of the person.

(2) During a declared state of emergency under 20 V.S.A. chapter 1, a board of civil authority within a municipality affected by an all-hazards event shall not be required to physically inspect any property that is the subject of an appeal. If the appellant requests in writing that the property be inspected for purposes of the appeal, a member or members of the board shall conduct the inspection through electronic means. If the appellant does not facilitate the inspection through electronic means, then the appeal shall be deemed withdrawn.

(3) As used in this subsection, "electronic means" means the transmittal of video or photographic evidence by the appellant at the direction of the board members conducting the inspection.

(d) Listers and agents to prosecute and defend suits wherein a town is interested shall not be eligible to serve as members of the board while convened to hear and determine such appeals nor shall an appellant, the appellant's servant, agent, or attorney be eligible to serve as a member of the board while convened to hear and determine any appeals. However, listers and agents to prosecute and defend suits wherein a town is interested shall be given the opportunity to defend the appraisals in question. (Amended 1959, No. 58, eff. April 1, 1959; 1961, No. 4; 1963, No. 201; 1973, No. 104, § 2, eff. April 25, 1973; 1983, No. 85, § 10, affecting property tax years beginning on and after April 1, 1984; 1993, No. 49, § 6, eff. May 28, 1993; 1993, No. 117 (Adj. Sess.), § 1, eff. March 24, 1994; 1995, No. 169 (Adj. Sess.), § 12, eff. May 15, 1996; 2019, No. 84 (Adj. Sess.), § 3; 2021, No. 157 (Adj. Sess.), § 9, eff. July 1, 2022.)

BCA Appeals 2025

1st Owner Name	2nd owner name	Parcel ID	Address
Aquila, Marc	Aquila, Christina	114-041.000 card 2	633 New Boston Rd.
Auel, Asher	Raab, Jennifer	15-010.100	5 Happy Hill Rd.
Brownell, Timothy	Waters, Marjorie	16-116.410	30 Loveland Rd.
Campbell, Jeremy	Victor P, LLC	11-068.000	694 Goodrich Four Corners Rd.
Cardenali, James		05-120.000	539 Bradley Hill Rd.
Cavanaugh, Evan	Riley, Kerin	05-146.200	119 Barbara Lee Ln.
Elsberg, Stuart	Elsberg, Margery	15-055.012	40 Norwich Meadows unit 12
Flannery, Cole	Flannery, Emily	03-050.200	165 Stagecoach Rd.
Great River Hydro	Barrett, Jocelyne	70-006.000	Flowage rights
Guo, Rui	Zhang, Dong	12-006.110	139 Hemlock Rd.
Kaufman	Sue	06-023.000	535, 537, 539 Campbell Flats Rd.
Kitchel, Katharine	Kitchel, Davis	14-026.000	597 Sugartop Rd.
Lamppa, John	Tate, Jennifer	11-038.000	276 Bradley Hill Rd.
Lucey, Brita Reed		11-039.100	228 Bradley Hill Rd.
McGee, Scott	McGee, Cathy	05-114.140	355 Kerwin Hill Rd.
McTaggart, James	McTaggart, Kathleen	16-012.100	71 Upper Loveland Rd.
Mielewski, Caroline	Mielewski, Christopher	14-021.100	153 Delta Dr.
Morrell, Todd	Morrell, Elisabeth	15-055.009	43 Norwich Meadows #9
Rassias, Veronica		16-032.100	81 Cliff St.
Sweetland Farm	Lake, Norah	05-095.300	
Williamson, Kristine	Williams, Kirk	09-035.300	1415 Beaver Meadow Rd.
Wilson, Elizabeth		15-055.011	40 Norwich Meadows Unit 11



TOWN OF NORWICH, VERMONT

Town offices:
300 Main St.
P.O. Box 376
(802) 649-1419

[Selectboard Zoom Link](#)

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FIRE DISTRICT

FORMS, REPORTS,
ORDINANCES

CAREERS

NORWICH

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10/14/2025 BCA Property Tax Assessment Appeals

4:30 – Sweetland Farm

[Appellant Packet](#) (updated)[Lister Packet](#)

5:00 – Aquila

[Appellant Packet](#)[Lister Packet](#)

5:30 – Wilson

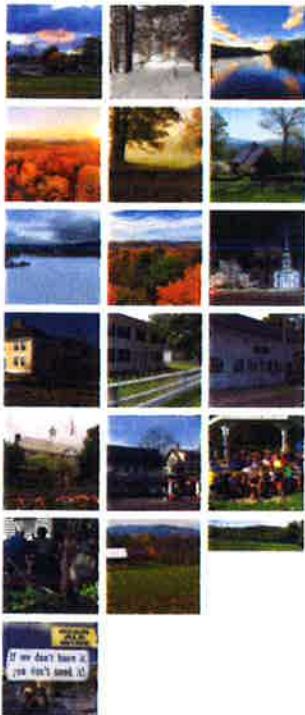
[Appellant Packet](#)[Lister Packet](#) (updated)[Appellant Summary](#)
[Open Meeting Law
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[Municipal Code of
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[Non-Advisory Board
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PLEASE NOTE: We cannot accept advance payments for taxes not yet billed.

[Online Tax Payment](#) – NOT available for Norwich Fire District payments.

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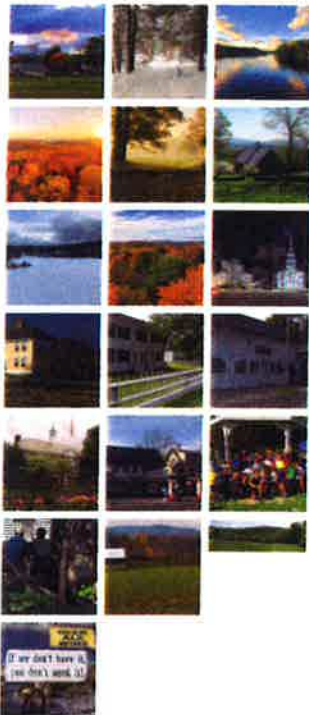
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2025 BCA Appeal Documents

[September 17, 2025 documents for:](#)

Great River Hydro – Site Inspection 9/26 at 4:45pm. Hearing recessed to 10/6 at 5pm.

Cavanaugh – Riley – Site Inspection 9/26 at 4pm. Hearing recessed to 10/6 at 5:15pm.

Flanagan – Mielewski – Site Inspection 9/25 at 3pm. Hearing recessed to 10/6 at 5:30pm.

Guo – Zhang – Site Inspection 9/29 at 4pm. Hearing recessed to 10/6 at 5:45pm.

Kitchel – Site inspection 9/25 at 4pm. Hearing recessed to 10/6 at 6pm.

[September 23, 2025 documents for:](#)

Lamppa – Site Inspection 10/1 at 3pm. Hearing recessed to 10/21 at 5pm.

McTaggart – Site Inspection 10/2 at 3:30pm. Hearing recessed to 10/21 at 5:30pm.

Rassias – Site Inspection 10/1 at 4pm. Hearing recessed to 10/21 at 5:15pm.

Williamson – Williams – Site Inspection 10/1 at 5pm. Hearing recessed to 10/21 at 5:45pm.

[October 2, 2025 documents for:](#)

Auel – Raab – Site inspection 10/8 at 4:30pm. Hearing recessed to 10/23 at 5pm.

Campbell – Payson – Site inspection 10/8 at 5:30pm. Hearing recessed to 10/23 at 5:15pm.

[October 9, 2025 documents for:](#)

Elsberg – site inspection 10/16 at 3pm. Hearing recessed to 10/28 at 5:00pm.

Flannery – site inspection 10/16 at 4:15pm. Hearing recessed to 10/28 at 5:15pm.

Kaufman – site inspection 10/23 at 2:30pm. Hearing recessed to 10/28 at 5:30pm.

[October 14, 2025 documents for:](#)

Sweetland Farm (Lake – Polashenski) – site inspection tentatively 10/20 at

[Open Meeting Law
\(OML\) Information](#)

[Municipal Code of
Ethics Information](#)

[Non-Advisory Board
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ONLINE TAX PAYMENT

PLEASE NOTE: We cannot accept advance payments for taxes not yet billed.

[Online Tax Payment](#) – NOT available for Norwich Fire District payments.

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REGARDING TOWN EMAIL
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NORWICH ORDINANCES

4pm. Hearing recessed to 11/5 at 5pm.

Aquila – site inspection 10/21 at 3:45pm. Hearing recessed to 11/5 at 5:30pm.

Wilson – site inspection on 10/23 at 4pm. Hearing recessed to 11/5 at 5:45pm.

USEFUL LOCAL LINKS

For information on how to have your organization's website link added to this list, contact the Town Manager's office.

[Chamber of Commerce](#)

[Dartmouth College](#)

[Dartmouth-Hitchcock Medical Center](#)

[East Central Vermont](#)

[Community Fiber Network](#)

[Ford K. Sayre Memorial Ski Council](#)

[Good Beginnings of the Upper Valley](#)

[Hood Museum of Art](#)

[The Hop at Dartmouth](#)

[Junction Arts and Media \(JAM\)](#)

[Lightning Soccer Club](#)

[Northern Stage](#)

[Norwich Community Nurse](#)

[NORWICH RESOURCES](#) – additional Norwich-based resources

[Revels North](#)

[State of Vermont](#)

[SAU #70 – Interstate school](#)

[district](#) (includes Hanover HS, Richmond Middle School, Marion Cross Elementary, and Bernice A. Ray Elementary)

[Senior Solutions](#)

[Trail Finder](#)

[Upper Valley Community Band](#)

[Upper Valley Haven](#)

[Upper Valley Ride](#)

[Upper Valley Rideshare](#)

[Upper Valley Rowing Foundation](#)

[Valley News Calendar](#)

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VT ROUTE 132

Appeal for property at 97 Kerwin Hill Road, Norwich VT. Parcel 05.095.300.

21.19 acres, dwelling, and barns

Note: This parcel is linked by the easement and deed to the property at 742 Rt 132 Norwich. Treatment of them as separate by the town is a fiction. When talking about a potential sale price, this can only be the sale price of the entire OPAV farm, since the linked components cannot be separated.

Easement: Our property has been subject to some contention about its valuation because of the conservation easements and option to purchase at agricultural value (OPAV) that it has upon it. The purpose of the OPAV is to preserve the working farm by reducing the value of property to make it accessible to those who earn their living from the land. It does this by prohibiting sales to other classes of buyer. Since this impacts the potential sale value of the property, it impacts our tax assessment.

History: We have previously fought the town over our property valuation, resulting in a Superior Court settlement. Both we and the town spent many thousands of dollars on attorneys and independent appraisals. The town ultimately hired a well-qualified independent appraiser as their expert, who returned with a value 34% of what the town had tried to assess our property at. This largely agreed with the independent appraisal we commissioned that came in at 31% of what the town had tried to assess our property at. We settled halfway between the two and the town repaid substantial taxes, with interest.

Expertise: Unfortunately, as they admitted to us willingly, the town's contract appraiser has no expertise with assessing OPAV properties like ours. Instead of using any of the approved approaches for property valuation, KRT applied what they admitted are arbitrarily selected reductions. For example, they applied a "restriction factor" of exactly 50.0% to the land. While such a round number may be pleasing, chances are it is inaccurate. OPAV properties in desirable neighborhoods like Norwich often sell for much less than half the unrestricted value.

The listers note that they were unable to find comparable sales. We feel this isn't quite true. We provided a pretty good one of an OPAV property in Strafford during our prior appeal. The property is virtually identical to ours in configuration and its sale for \$875,000 in 2022 does not support the existing valuation placed on our property of over \$2M. This property's profile is attached at the end with details that are nearly identical to our overall farm highlighted.

We feel the town has failed in its statutory responsibility to gather the necessary expertise to provide us with a fair and accurate assessment. In the end the town has used admittedly arbitrary approaches, with no basis in comparable sales, to arrive at a total valuation that

