Board of Civil Authority Property Tax Assessment Appeal Hearings

In attendance for the BCA: Alix Manny (chair), Dianne Amme, Brendan Classon, Kimo Griggs, Suzanne Leiter, Lily Trajman

Alix Manny called the meeting to order at 5:02pm. The BCA members took the tax assessment appeal oath and signed attesting such.

1. **Gered Dunne and Brooke Blicher**, parcel 10-212.100, 62 Union Village Rd. Gered Dunne in attendance for the appellant. Hearing called to order at 5:02pm.
    a. The Listers introduced the property as a 2.59 acre parcel containing a two-story contemporary-style dwelling built in 2000 with 3,155 finished square feet, a kitchen, one full bath, two three-quarter baths, and one half bath. The assessed value of the dwelling is $697,200 and the land is assessed at $281,100, for a total assessed value of $978,300 on the 2026 Grand List.
    b. Gered Dunne presented the appeal, arguing that the property is not walkable to the village core under modern definitions of walkability due to traffic safety hazards, heavy vehicle speeds (25mph posted speed limit with vehicles recorded traveling up to 60mph downhill), lack of traffic calming measures, steep roadside drop-offs into ditches, and absence of public transportation. He questioned the Listers' rationale for reclassifying the neighborhood code from N2 to V2 based on fire district boundaries, stating that the property receives no water service from the fire district and that no clear, written, objective criteria or market analysis were provided for the reclassification. He provided a photograph illustrating narrow road conditions on Union Village Road.
    c. The Listers explained that aggrieved property owners may choose to grieve land or building components individually. They clarified that inclusion in the fire district does not depend on water service, noting that approximately 15 parcels in the fire district lack municipal water. They explained that while reviewing open building permits, they identified inconsistencies in neighborhood codes and reclassified 48 parcels along Union Village Road and surrounding corridors to V2 (Village outskirts) to ensure consistency and correct errors from the KRT reappraisal. They noted that the furthest parcel on Union Village Road (65 Union Village Rd) did not appeal its V2 designation.

d. BCA members asked about the selection process and criteria for neighborhood reclassification. The Listers explained that V1 represents inner village (factor 2.5) and V2 represents village outskirts (factor 1.85).
e. Inspection set for Friday, October 2, 2026, at 3:30pm with Classon, Griggs, Leiter and Trajman attending.
f. The meeting was recessed to October 13, 2026, at 5:00pm.

2. **Molly and Brian Riordan**, parcel 10-205.000, 59 Union Village Rd. Brian Riordan in attendance for the appellant. Hearing called to order at 5:24pm.
    a. The Listers introduced the property as a 1.70 acre parcel containing a 1.5-story Cape-style dwelling built in 1951 with 2,094 finished square feet, a kitchen, one full bath, and one three-quarter bath. The assessed value of the dwelling is $443,300 and the land is assessed at $251,000, for a total assessed value of $694,300 on the 2026 Grand List.
    b. Brian Riordan presented the appeal and submitted a walkability scoring framework document. He stated the appeal is not based on fire district boundaries or residential zoning, but challenges the methodology used to change the property's neighborhood code from N2 to V2 (increasing the multiplier from 1.1 to 1.85). He argued that KRT, the professional reappraisal firm, established linear, road-based neighborhood corridors that change neighborhood designation at nodes and maintained the 1.1 multiplier. He asserted that the Listers overrode KRT's work by applying administrative polygon boundaries without written objective criteria or market analysis proving two distinct market areas.
    c. The Listers explained that the V2 designation reflects market desirability and physical proximity to the village center ('walk to town'), not traffic speed or sidewalk infrastructure. They quoted KRT's neighborhood analysis defining V1 as inner village and V2 as village outskirts, asserting that Union Village Road beyond Partridge Hill and Willie Hill constitutes the outskirts. They noted that out of 48 neighborhood code changes, only two appeals were brought to the BCA.
    d. The BCA asked clarifying questions regarding neighborhood multipliers (V1 at 2.5 vs V2 at 1.85 vs lower non-village codes at 1.4/1.0) and how KRT reduced the total number of town neighborhood codes from 18 to 11. The appellant clarified that adjacent property owners (Nelson) withdrew their appeal following a $150,000 reduction in building value after an interior inspection, rather than agreement with the neighborhood factor.
    e. Inspection set for Friday, October 2, 2026, at 4:00pm with Classen, Griggs, Leiter and Trajman attending.
    f. Hearing recessed to October 13, 2026, at 5:20pm.

3. **Great River Hydro, LLC**, parcel 70-006.000, Flowage and River Rights along Connecticut River. Brandon Kibbe (Vice President of External Affairs) in attendance for the appellant. Hearing called to order at 5:49pm.
    a. The Listers introduced the property as flowage and river rights along the Connecticut River owned by Great River Hydro, LLC, associated with the operation of the Wilder Dam.
    b. Brandon Kibbe presented the appeal, explaining that the property consists solely of flowage and inundation easements over underlying land owned by private third parties, rather than fee simple land ownership. He noted that the 2025 assessment is currently pending appeal in Vermont Superior Court and that this appeal maintains rights for the 2026 Grand List. He explained that while the 100-year flood

zone covers approximately 470 acres in Norwich, the town's appraisal consultant added 760 acres based on FERC relicensing project boundaries rather than actual flowage rights or flood topography. He reported ongoing discussions with the Vermont Department of Taxes and affected towns to establish a standardized statewide valuation model (utilizing USDA county agricultural land values with fixed percentage adjustments) and an anticipated legislative settlement.

c. The Listers clarified that the assessment values and acreage were established by a specialized appraisal firm hired by KRT during the 2025 town-wide reappraisal, not directly by the Listers. They noted that court settlements typically cover three consecutive grand list years (2025, 2026, and 2027) once finalized.
d. The BCA inquired about access for site inspection and mapping accuracy. Kibbe clarified that Great River Hydro holds no access rights on private underlying lands to grant land entry, suggesting inspection from public rights-of-way or the river. The BCA discussed the mechanics of the proposed USDA agricultural valuation model.
e. Inspection set for Monday, September 28, 2026, at 9:00am with Trajman, Leiter and Griggs attending.
f. Hearing recessed to October 13, 2026, at 5:40pm.

4. **Robert Dunn**, parcel 05-123.200, 140 Ladeau Rd. Robert Dunn in attendance for the appellant. Hearing called to order at 6:07pm.
   a. The Listers introduced the property as a 1,416 finished square foot, two-story camp-style dwelling built in 1976 containing a kitchen, one three-quarter bath, and two additional fixtures. The dwelling is assessed at $45,500 with 5 yard items valued at $2,100. There is no land assessment on this property card, as the land is held by Elbow Condominium Owners Association. The total assessed value on the 2026 Grand List is $47,600.
   b. Robert Dunn presented the appeal, stating he was not grieving the building valuation, but grieving the removal of the 2-acre exclusive use land value from his individual unit property card. He explained that in 2016, legal counsel drafted deeds granting each unit exclusive use of 2 acres surrounding the dwelling. Previously, attributing this land value to his unit allowed eligibility for the Vermont homestead income sensitivity tax adjustment. Moving the land value entirely onto the association's parcel card deprived him of this adjustment.
   c. The Listers explained that town land records show all 33 acres are legally titled to Elbow Condominium Owners Association and enrolled under Current Use. While unit owners hold exclusive use rights to 2 acres, they do not hold fee simple ownership. The Listers noted that previous card entries manually adding land value under yard items represented an improper workaround. To comply with statutory assessment standards, the 33 acres of land must be assessed to the title holder (Elbow Condominium Owners Association) and only the dwelling structure assessed to the unit owner.
   d. The BCA discussed condominium statutory definitions, comparing the property to other town condominiums (Norwich Meadows, 1820 House). BCA members

questioned the interaction between exclusive use land rights, current use enrollment, and homestead tax credit qualifications.
e. Inspection set for Wednesday, October 7, 2026, at 10:00am with Classen, Griggs, and Amme attending.
f. Hearing recessed to October 13, 2026, at 6:00pm.

5. **Elbow Condominium Owners Association**, parcel 05-123.000, Ladeau Rd. Christopher 'Kit' Burgin and Robert Dunn in attendance for the appellant. Hearing called to order at 6:24pm.
    a. The Listers introduced the property as a 33.00 acre land parcel owned by Elbow Condominium Owners Association containing two condominium units (140 and 172 Ladeau Rd). Assessment breakdown: 2 acres assessed as site acres (1 per dwelling), 2 acres assessed as excess site (1 per dwelling), and 29 excess acres enrolled in the Current Use program. The total assessed value on the 2026 Grand List is $443,500, with a Current Use reduction of $142,200, resulting in a net Grand List taxable value of $301,300.
    b. Kit Burgin and Robert Dunn presented the appeal on behalf of the association. They cited 27A V.S.A. § 1-105 (Separate Titles and Taxation) and Condominium Declaration Section 6.2, asserting that each unit together with its allocated interest in common elements constitutes a separate parcel for real estate tax purposes. They argued that common element values and taxes should be divided and assessed directly across the individual unit cards rather than issued as a separate standalone land tax bill to the association.
    c. The Listers presented historical records from the Vermont Department of Taxes Current Use program dating to 2014, showing that the State rejected separate 2-acre exclusions on unit cards and required all 33 acres to be enrolled and billed under the association parcel card. They maintained that because legal title to all 33 acres remains with the association, the Listers cannot transfer land values to unit cards without statutory fee simple conveyance or explicit state current use restructuring.
    d. The BCA reviewed the association's desired outcome (establishing 3 tax cards: Unit 1 + 2 acres, Unit 2 + 2 acres, and 29 Current Use acres for the association). Appellants agreed to submit the full text of 27A V.S.A. § 1-105 to the Board. The BCA noted it would consult with the Vermont Current Use program for further guidance.
    e. Inspection set for Wednesday, October 7, 2026, at 10:15am with Classen, Griggs, and Amme attending.
    f. Hearing recessed to October 13, 2026, at 6:20pm.

For the Norwich Board of Civil Authority,
Lily C. Trajman, Clerk
09/23/2026