

Town of Norwich, Vermont



CHARTERED 1761

TO: Board of Civil Authority – Town Clerk Trajman

FROM: Board of Listers – Lindberg, Smith and Ciccotelli

RE: Elbow Condominium Owners' Association – Parcel ID # 05-123-000

DATE: September 22, 2026

Property Description: The property is located on Ladeau Road, consisting of 33.0 acres with two condominium units located at 140 and 172 Ladeau Road. Two acres are assessed as site acres (one acre for each dwelling) and two acres are assessed as excess site acres (one acre for each dwelling). The remaining 29 acres are assessed as excess acres and are enrolled in the Current Use program. The total assessed value on the 2026 Grand List is \$443,500. With the Current Use reduction of \$142,200, the 2026 grand list taxable value is \$301,300.

2026 Assessment History:

2026 Abstract Grand List:	\$443,500
After Grievance Hearing:	<u>\$443,500</u>
Result of Grievance Change:	<u>\$ 0</u>

Listers Assessment: In the attached Declaration of Elbow Condominium, A Condominium (ECO) (Articles of Incorporation) dated March 30, 2016, **Article V (b) states:** "The two (2) acres immediately surrounding each of the units, identified on the Plat entitled "Condominium Plat prepared for Elbow Cooperative in Norwich, Windsor County, Vermont; Scale: 1" = 100'; Drawing #16008-bo; Date 3/17/16 by Vermont Geomatics of Windsor, Vermont", in addition to the portions described in Sections 2-102(2) and 2-102(4) of the Act, are designated as Limited Common Elements: [2-105(a)(6)]"; and **Article V (c) states:** "The Declarant reserves the right to allocate specified areas which constitute a part of these Common Elements as Limited Common Elements for the exclusive use of the owner of Units to which these specified areas shall become appurtenant...."

A "Limited Common Element" is defined as a portion of the property assigned for the exclusive use of a single unit or a specific small group of units. Based on this definition, the Listers have determined that the 2 acres surrounding each dwelling are owned by ECO. Therefore, 4 acres were changed from "MISC LAND" to being assessed as 2 site acres and 2 excess site acres. The remaining 29 acres are still assessed as excess acres as noted in the Property Description above. The ECO property record cards for 2025 and 2026 are attached.

To further support the change by the Listers, we have included the Current Use Program documents reflecting the ownership of all the acres in the Current Use Program and that 4 acres are "Excluded Land" for the two dwellings and surrounding buildings, each Unit having a 2-acre envelope. We have also attached an Error & Omissions memo submitted to the Norwich Selectboard in 2014 which specifically addressed a correction to the 2014 Grand List where 4 acres were

deducted from the Elbow Cooperative parcel with 2 acres assessed on each of the dwellings. The VT Current Use Department disagreed with any land being assigned to the dwellings and required this correction to place the acreage back on the Elbow Cooperative assessment. In 2016, the contracted assessor, New England Municipal Consultants, Inc., (NEMC) did an "Override" to add a special feature/yard item (SF/YI) to add value to Units 1 and 2 in lieu of a land assessment. When this was done, NEMC also reduced the assessment on 4 corresponding acres of the ECOA land. The Listers have removed this "Override" value from Units 1 and 2 and placed all of the assessment for land on the property record for ECOA. The Listers believe this "workaround" by NEMC was a violation of the oath we take to assess properties in a fair and equitable manner. This was missed by KRT in the reappraisal process because of the "unconventional" manner in which it was applied.

The Listers consider the 2026 Grand List value for the Elbow Condominium Owners' Association of \$443,500 to be the correct value for this property.

DB: Assess50NorwichVT

Exterior Information

Type	
Story Hight	
(Liv) Units	Tot
Found	
Frame	
P. Wall	
Sec Wall	
Roof Str	
Roof Cvr	
Color	
View	
Shape	
Bld Name	

General Information

Grade		
Year Bt	Eff Yr	
Alt LUC		
Juris		
Con Mod		

Interior Information

Avg Ht / Ft			
P. Int Wall			
Sec Int Wall			
Partition			
P. Floor			
Sec Floor			
Bmt Floors			
Sub Floors			
Bmt Garage			
Electric			
Insulation			
Int Vs Ext			
Heat Fuel			
Heat			
# Heat Sys			
Heated %		AC %	
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Special Features / Yard Items

[illegible]

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Bath Features

Full Bath		Rtng
Add Full		Rtng
3/4 Bath		Rtng
Add. 3/4		Rtng
1/2 Bath		Rtng
Add. 1/2		Rtng
Other Fix		Rtng

Other Features

Kitchens		Rtng
Add Kit.		Rtng
Fireplaces		Rtng
WS Flues		Rtng

Depreciation

Phys Con	
Functional	
Economic	
Special	
Override	

Total

Comparable Sales

Rtng	Parcel ID	Type	Sale Date	Price
Avg Rtng			Ind Val	

Comments



Res Breakdown

Floor	No. Unit	Rooms	Bdms
Bld Total			
Prcd Total			

Calc Ladder

Base Rate	Depreciation
Size Adj	Depreciation
Con Adj	Jurisdiction
Adj Prc	Spec. Features
Grade Ft.	Lump Sum
Other Feat	Final Total
NBH Mod	Override
NBC Infl	Assessment
LUC Ft.	Assessment
Adj Tot (RCN)	Total \$
Depr %	Undepreciated

Remodeling

Exterior	
Interior	
Add.	
Kitchen	
Bath	
Plumb	
Electric	
Heating	
General	

Sketch

[illegible]

Mobile Home

Make	Model	Serial	Year	Color
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Sub Areas

[illegible]

Alt Areas

[illegible]

Image

05-123000MAP-LOT SUBParcel ID 3Parcel ID 4

PROPERTY LOCATION

140 LADEAU RDNORWICH, VT

OWNERSHIP

ELBOW CONDOMINIUM OWNERS' ASSO
DUNN, TSENG & SMITH ROBERT, CECI, PAMELIA
140 LADEAU RDNORWICH, VT 05055

OccType c

PREVIOUS OWNER

NARRATIVE DESCRIPTION

Code	Desc	Amt	Comm Int Amt

Item Code	Item	Code	%
Util 1	Dis 1 00		100.0
Util 2	Dis 2 142		100.0
Util 3	Dis 3 450		100.0
Census	Zone 1 RR		100
F. Haz	Zone 2		
Topo	Zone 3		
Street	HX		
Traffic			
Exempt			

LAND SECTION (31)						
LUC	LUC Desc	Alt %	Ft.	# Units	Depth	U
31	MISC LAND		1	4		
60	CURRENT U	100.00	1	29		

05-123-000

Parcel ID

Building Location140 LADEAU RD

NORWICH, VT

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
31	0	0	4.00	27,000	27,000
31	0	0	0.00	0	0
60	0	0	29.00	145,500	145,500
Building Total	0	0	33.00	172,500	172,500
Parcel Total	0	0	33.00	172,500	172,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld		Tot Val SF/Prcd	

PREVIOUS ASSESSMENTS										Property ID: 298	
Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date	
2025	GL	31	0	0	33	172,500	172,500	172,500	Year End Roll	08/21/2025	
2024	GL	31	0	0	33	172,500	172,500	172,500	Correct Dates	08/20/2025	
2023	GL	31	0	0	33	98,100	98,100	98,100	Year End	07/07/2023	
2022	GL	31	0	0	33	98,100	98,100	98,100	Year End Roll	07/08/2022	
2021	GL	31	0	0	33	98,100	98,100	98,100	Year End Roll	08/18/2021	
2020	GL	31	0	0	33	98,100	98,100	98,100	Year End Roll	07/28/2020	
2019	GL	31	0	0	33	98,100	98,100	98,100		06/19/2019	
2018	GL	31	0	0	33	98,100	98,100	98,100		06/22/2018	
2017	GL	31	0	0	33	98,100	98,100	98,100		06/19/2017	
2016	GL	31	0	0	33	98,100	98,100	98,100		8/1/2016	

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
	210-777		03/28/2013	0	No		11	GRANT OF BOUNDARY AND EASEMENT
DUNN ROBERT M ET AL	197-534		08/19/2010	0	No		9	LAND FOR 100 AND 200

BUILDING PERMITS										ACTIVITIES		
Date	Number	Desc	Amount	Closed	Status	Type	Notes	Last Visit		Date	Result	By

Card: 1 of 1

APPR172,500 / 172,500

USE + IMP172,500 / 172,500

USE LAND0 / 0

ASSESSED172,500 / 172,500

LEGAL DESCRIPTION

33 ACRES

Lot Size

Total Land33.00

Land Unit TypeAC

CATALIS

ADVANCING GOVERNMENT. ENGAGING CITIZENS.

User Account

450-142-12135

GIS Coord 1

GIS Coord 2

Insp Date

Print Date / Time

9/15/2026 11:11 am

Last Date / Time

6/26/26 12:00 am

KRT

USER DEFINED

PriorID1a

05-123.000

PriorID2a

PriorID3a

PriorID1b

PriorID2b

PriorID3b

PriorID1c

05-123

PriorID2c

000

PriorID3c

Assessor Map

RECEIVED
 March 31 A.D. 2016
 AT 9 O'CLOCK 50 MIN A.M.
 AND RECORD IN Land Records
 BOOK 221 PAGE 408-415
 ATTEST
 Judith Russell Not.
 TOWN CLERK, NORWICH, VERMONT

DECLARATION

OF

ELBOW CONDOMINIUM, A CONDOMINIUM

ARTICLE I

SUBMISSION: DEFINED TERMS

Section 1.01. Submission of Real Estate. (a) Elbow Cooperative, a Vermont non-profit domestic corporation, together with Robert M. Dunn, Cecilia M. T. Tseng and Pamela Smith as members of the cooperative and individually (the "Declarant"), owners in fee simple of the real estate described in Section 2.02 located in Windsor County, hereby submit the real estate, together with all easements, rights and appurtenances thereto and the buildings and improvements erected or to be erected thereon (collectively, the "Property") to the provisions of Title 27A V.S.A. known as the Uniform Common Interest Ownership Act (1994) (the "Act").

Section 1.02. Define Terms. Each capitalized term not otherwise defined in this Declaration or in the Plats and Plans shall have the meanings specified or used in the Act.

ARTICLE II

NAME: DESCRIPTION OF REAL ESTATE

Section 2.01. Names. (a) Condominium. The name of the Condominium is Elbow Condominium. [2-105(a)(1)]

(b) Association. The name of the Association is Elbow Condominium Owners' Association, Inc.

Section 2.02. Real Estate. The Condominium is located in Norwich, in Windsor County, Vermont. The real estate of the Condominium is described in Exhibit A. (2-105(a)(3))

ARTICLE III

THE ASSOCIATION

Section 3.01. Authority. The business affairs of the Condominium shall be managed by the Association. The Association shall be governed by its Bylaws, as amended from time to time. [3-103(a)]

Section 3.02. Powers. (a) The Association shall have all of the powers, authority and duties permitted pursuant to the Act necessary and proper to manage the business and affairs of the Condominium. [3-102]

(b) The Association may assign its future income, including its rights to receive Common Expense assessments, only by the affirmative vote of Unit Owners of Units to which at least 51 percent of the votes in the Association are allocated, at a meeting called for that purpose. [3-102(a)(14)]

Section 3.03. Declarant Control. The Declarant shall have all the powers reserved in Section 3-103(d) of the Act to appoint and remove officers and members of the Executive Board. [3-103]

ARTICLE IV

UNITS

Section 4.01. Number of Units. The number of Units in the Condominium is two (2). [2-105(a)(4)].

Section 4.02. Identification of Units. The identification number of each Unit is shown on the Plats (to be recorded concurrently with this Declaration) and Plans or both. [2-105(a)(1)].

Section 4.03. Unit Boundaries. The boundaries of each Unit are located as shown on the Plats and Plans and are more particularly described as follows: [2-105(a)(5); 2-102].

- (a). Separate structures currently identified by the Town E911 as 140 Ladeau Road and 172 Ladeau Road; and
- (b). Each Unit shall include the heating, hot water and air conditioning apparatus exclusively serving the Unit whether or not located within the boundaries of the Unit.

ARTICLE V

LIMITED COMMON ELEMENTS

Section 5.01. Limited Common Elements. (a) A "Limited Common Element" means a portion of the Common Elements, designated in this Declaration, on the Plats and Plans, or by the Act, for the exclusive use of one or more but fewer than all of the Units.

(b) The two (2) acres immediately surrounding each of the units, identified on the Plat entitled "Condominium Plat prepared for Elbow Cooperative in Norwich, Windsor County, Vermont; Scale: 1"= 100'; Drawing #16008-bo; Date: 3/17/16 by Vermont Geomatics of Windsor, Vermont", in addition to the portions described in Sections 2-102(2) and 2-102(4) of the Act, are designated as Limited Common Elements: [2-105(a)(6)]

(c) The Declarant reserves the right to allocate specified areas which constitute a part of these Common Elements as Limited Common Elements for the exclusive use of the owners of Units to which these specified areas shall become appurtenant. The Declarant may assign such Common Elements as Limited Common Element areas pursuant to the provisions of [Section 2-108] of the Act(i) by making such allocation in a recorded instrument or(ii) in the deed to the Unit to which such Limited Common Elements storage area shall be appurtenant or (iii) by recording an appropriate amendment to this Declaration. Such allocations by the Declarant may be to Units owned by the Declarant. Subsequent to the Declarant Control Period, the right of allocation pursuant to this Section shall pass from the Declarant to the Executive Board and the Declarant may not thereafter exercise any such right.]

ARTICLE VI

MAINTENANCE, REPAIR AND REPLACEMENT

Section 6.01. Limited Common Elements. The Owner of a Unit to which the Limited Common Elements described in the Plat entitled "Condominium Plat prepared for Elbow Cooperative in Norwich, Windsor County, Vermont; Scale: 1"= 100'; Drawing #16008-bo; Date: 3/17/16 by Vermont Geomatics of Windsor, Vermont" are allocated shall maintain, repair and replace those Limited Common Elements.

Section 6.02. Expense Allocation. Any common expense associated with the maintenance, repair or replacement of a Limited Common Element shall be assessed equally against the Units to which the Limited Common Element is assigned. [3-115(c)(1)]

ARTICLE VII

ALLOCATED INTERESTS

7.01. Allocated Interests. The undivided interest on the Common Elements, the Common Expense liability and votes in the Association allocated to each Unit are set forth in Exhibit B. [2-105(a)(11)]

7.02. Determination of Allocated Interests. The interests allocated to each Unit have been calculated as follows:

- (a) the undivided interest in Common Elements, equally between the two units;
- (b) the percentage of liability for Common Expenses, on the basis of equally between the two units; and
- (c) the number of votes in the Association, on the basis of one (1) equal vote for each unit

ARTICLE VIII

RESTRICTIONS ON USE, ALIENATION AND OCCUPANCY

Section 8.01. Use and Occupancy Restrictions. The units may only be used for residential purposes and uses allowed under local zoning by residential use.

Section 8.02. Restrictions on Alienation. A Unit may not be conveyed pursuant to a timesharing arrangement described in Section [1-103(30)] of the Act.

ARTICLE IX

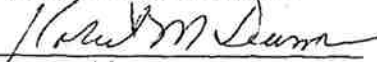
EASEMENTS AND LICENSES

Section 9.01. Recording Data. All easements and licenses to which the Condominium is presently subject are recited in Exhibit A. In addition, the Condominium may be subject to other easements or licenses granted by the Declarant pursuant to Section 7.01 in this Declaration. [2-105(a)(13)]

IN WITNESS WHEREOF, the Declarant has caused this Declaration to be executed by all owners this 30th day of March, 2016.

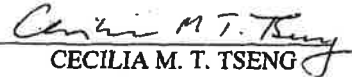
ELBOW COOPERATIVE

By:



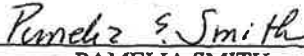
ROBERT M. DUNN

By:



CECILIA M. T. TSENG

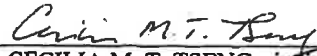
By:



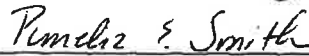
PAMELIA SMITH



ROBERT M. DUNN - individually



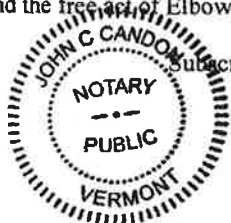
CECILIA M. T. TSENG - individually



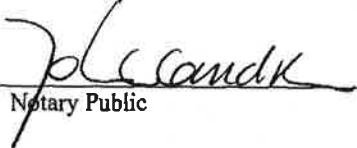
PAMELIA SMITH-individually

STATE OF VERMONT
WINDSOR COUNTY, SS

At Hartford in said County, this 30th day of March, 2016, personally appeared, Elbow Cooperative by its members, CECILIA M. T. TSENG, ROBERT M. DUNN and PAMELIA SMITH and by CECILIA M. T. TSENG, ROBERT M. DUNN and PAMELIA SMITH individually, and they acknowledged this instrument by them sealed and subscribed to be their free act and the free act of Elbow Cooperative.



Subscribed and sworn before me,


Notary Public

My Commission Expires: February 10, 2019

EXHIBIT A

DESCRIPTION OF LAND

Being all and the same lands and premises conveyed to Elbow Cooperative by Warranty Deed dated May 21, 2010 and recorded August 19, 2010 in Book 197, pages 534-536 of the Norwich Land Records and described therein as follows:

"Being all and the same lands and premises conveyed to the GRANTORS herein by Quitclaim Deed of Hannah T. Croasdale, Robert M. Dunn, Cecilia M. T. Tseng and John C. Healy dated July 21, 1996 and August 2, 1996 and recorded August 6, 1996 in Book 121, pages 337-339 of the Norwich Land Records and described therein as follows:

"Being all and the same lands and premises as conveyed to the Grantors by Warranty Deed of Hannah T. Croasdale dated January 2, 1979, recorded at Book 60, Pages 154-155 of the Norwich Land Records, more particularly described in said deed as follows:

"Being all and the same land and premises conveyed to Hannah T. Croasdale and Mary G. Croasdale by warranty deed of Henry C. Barstow, dated May 23, 1958, recorded at Book 34, page 77, of the Norwich Land Records and described therein as follows:

Being all and the same lands and premises deeded to Elias L. Waterman by Albert C. Davis by warranty deed dated June 21, 1892 and recorded in Book 19 Page 12 of the Norwich Land Records, containing 25 acres, more or less, and being all and the same land and premises deeded to Clinton G. Barstow by warranty deed of George D. Sargent dated June 26, 1917 and recorded in Book 23, Page 26 of the Norwich Land Records, and being all and the same land and premises deeded to Clinton G. Barstow by warranty deed of Isa M. O. Morse, widow of Leonard B. Morse, dated November 23, 1926 and recorded in Book 24, page 169 of the Norwich Land Records. Reference is hereby made to said deeds and their records and to all prior deeds and their records for a more particular description of the land and premises here conveyed.

Being all and the same premises conveyed by Clinton G. Barstow to Henry C. Barstow by deed dated November 30, 1957 and recorded in Book 33 Page 393 of said Norwich Land Records.

Hannah T. Croasdale became the sole owner of the premises upon the death of Mary G. Croasdale."

John Healy died January 23, 2013.

Pamelia Smith was made a member of the Cooperative January 14, 2014.

The purpose of this transaction is as part of a liquidation of the asset of the Cooperative, and conversion of the interests of the members in a condominium nature of ownership. The Members join for the purpose of assuring the complete liquidation of the interests of the Cooperative and their interests in the Cooperative.

The premises subject to this Declaration, together with the identified Units and limited common areas exclusive to the units, are as shown on the plat entitled "Condominium Plat prepared for Elbow Cooperative in Norwich, Windsor County, Vermont; Scale: 1"= 100'; Drawing #16008-bo; Date: 3/17/16 by Vermont Geomatics of Windsor, Vermont" which plat is to be recorded concurrently in the Norwich Land Records.

Reference should be made to the above-mentioned deeds and records and to the deeds and records referred to therein for a more complete and particular description of the lands and premises conveyed.

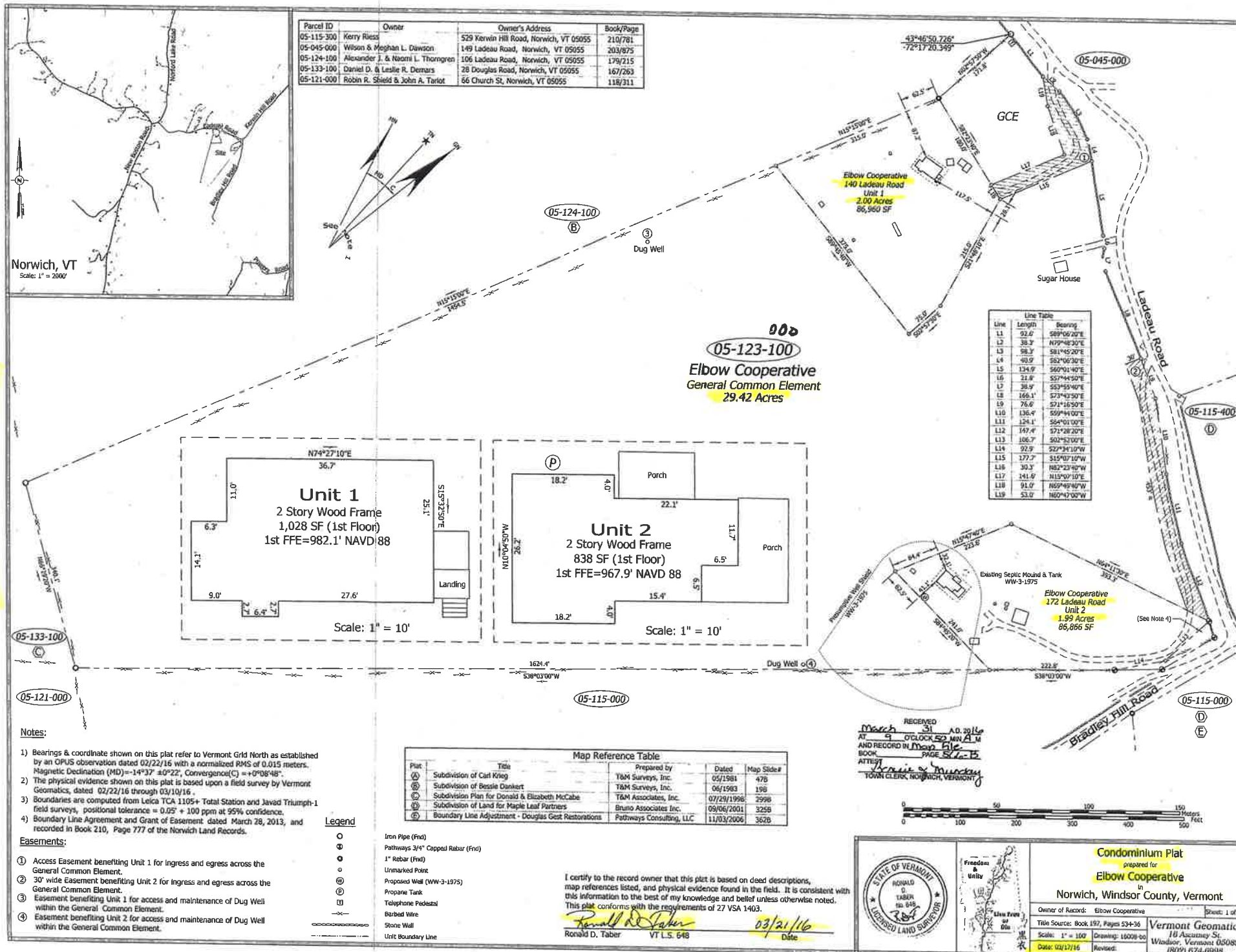
EXHIBIT B

TABLE OF INTERESTS

<u>Unit No.</u>	Percentage Share of <u>Common Elements</u>	Percentage Share of <u>Common Expenses</u>	Vote in the Affairs of <u>the Association</u>	Limited Common <u>Elements</u>
1 (140)	50	50	1	2 acres surrounding
2 (172)	50	50	1	2 acres surrounding
	100 percent	100 percent		

I hereby certify that this plat is an original pigment-based ink on mylar.
Signature applies only to original mylar copy.

Ronald D. Taber



◆ AI Overview

A common area is shared and used by all residents in a community, while a limited common area (or limited common element) is owned collectively but reserved for the exclusive use of one or a few specific units. As users on [Reddit](#) agree, the key distinction lies in who is allowed to access and use the space.  Pullman & Comley +3

Common Areas (General Common Elements)

- **Definition:** Spaces and amenities open and accessible to all members of the homeowners association (HOA) or condominium.
- **Usage:** Shared equally by everyone living in the community.
- **Examples:** Swimming pools, clubhouses, fitness centers, building lobbies, hallways, and shared sidewalks.
- **Maintenance:** The HOA or condo association is almost always entirely responsible for cleaning, repairing, and replacing general common areas using association dues.  KPA Management +4

Limited Common Areas (Limited Common Elements)

- **Definition:** Portions of the property assigned for the exclusive use of a single unit or a specific small group of units.
- **Usage:** **Restricted;** other residents do not have the right to use these areas.
- **Examples:** Assigned parking spaces, private balconies, patios, storage lockers, and front door stoops.
- **Maintenance:** Responsibility varies. The association may retain legal control or handle structural repairs, but individual owners are frequently tasked with routine upkeep, cleaning, or snow removal for their assigned spaces. Check your specific community's governing documents to confirm rules.  Investopedia +7



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

December 15, 2014

Mr. Bill Krajieski
Municipal Assessor
Town of Norwich
P.O. Box 376
Norwich VT 05055

Board of Listers
Town of Norwich
Tracy Hall
P.O. Box 376
Norwich VT 05055

Selectboard
c/o Town Manager
Town of Norwich
Tracy Hall
P.O. Box 376
Norwich VT 05055

Greetings:

We have examined the materials that were submitted in connection with an application to the Current Use Program on behalf of Elbow Cooperative and the materials we have on file related to its property. Based on this information, it is our conclusion that the property shall be listed in the 2014 grand list as a single parcel and not as three separate parcels.

For Current Use purposes you will need to establish a value for the 4 acres excluded on account of the two residences on the property. Please make the appropriate entries in the Current Use file and return the file to the Current Use Program for processing as soon as possible. The Department is not addressing the homestead status at this time.

In the event the municipality does not list the property as described above, the appropriate changes will be made under the Director's authority set out in 32V.S.A 3760(b). The exercise of this authority to set values for Current Use purposes may affect the reimbursement under the Hold Harmless provisions of the Current Use Program.

If you have any questions about this letter please contact me. You can reach me at (802) 828-6829 or at jim.knapp@state.vt.us.

Sincerely

James E. Knapp, Interim Director
Division of Property Valuation and Review
Vermont Department of Taxes



Norwich Board of Listers
Post Office Box 376
Norwich Vermont 05055-0376

To: The Norwich Selectboard
Town Manager

From: The Norwich Board of Listers

Date: December 15, 2014

Subject: Errors and Omissions

The Norwich Board of Listers has determined that the following parcels were incorrectly listed during the preparation of the 2014 Grand List. Changes cannot be made to the 2014 Grand List without prior approval from the Selectboard. Accordingly, the Listers request approval for correcting the following grand list values:

Owner: Elbow Cooperative
Location: Ladeau Road
Parcel ID: 05-123-000
2014 Grand List Value: \$65,800
2014 Current Use Value: \$4,300

Owner: Smith, Pamela
Location: 172 Ladeau Road
Parcel ID: 05-123-100
2014 Grand List Value: \$230,500

Owner: Dunn, Robert M & Tseng, Cecilia
Location: 140 Ladeau Road
Parcel ID: 05-123-200
2014 Grand List Value: \$134,800

Reason: The State of Vermont's Current Use Department has requested an error and omissions change claiming that all three parcels should be under Elbow Cooperative in terms of ownership.

The Elbow Cooperative parcel is 33 acres in size with 4 acres excluded for current use. Those 4 acres serve as housesite for the two home owners. The remaining 29 acres are enrolled in current use. The Assessor had reduced the size of the Elbow Cooperative parcel to 29 acres effectively removing the 4

homesite acres and assigning the acres to the individual owners. The State disagrees with that assignment and is requesting a correction.

The Board of Listers agrees that Elbow Cooperative is the owner of record of all property listed above. The Cooperative has assigned exclusive rights of use to the properties occupied by Smith and Dunn. Those exclusive rights include dwellings and two undefined acres for each. The assignment of the exclusive use is for the owner's homestead/income sensitivity filings.

The current structure of the three assessments has provided all statutory relief allowed in terms of homesteads and income sensitivity. The purpose of this error and omissions change is to combine the three parcels to a single parcel with no net change in the total value, the assignment of homesteads, homesites, income sensitivity and tax amounts due in 2014 to the Town of Norwich.

Permission is asked to revise the 2014 Grand List value as follows.

Owner:	Elbow Cooperative
Location:	Ladeau Road
Parcel ID:	05-123-000
Grand List Year	2014
Grand List Value:	\$431,100 (prior to current use adjustment)
Current Use Reduction:	(\$61,500)
Net Grand List Value:	\$369,600 (after current use adjustment)
Homestead Value:	\$365,300
Housesite Value:	\$365,300
Non-Residential Value:	\$65,800

Owner:	Smith, Pamela
Location:	172 Ladeau Road
Parcel ID:	05-123-100
2014 Grand List Value:	\$0

Owner:	Dunn, Robert M & Tseng, Cecelia
Location:	140 Ladeau Road
Parcel ID:	05-123-200
2014 Grand List Value:	\$0

The Norwich Board of Listers

Liz Blum
Cheryl A. Lindberg

INDIVIDUAL PARCEL REPORT

** Use Value Appraisal Program: 2026 **

Prior Yr. Current Yr.

Town: Norwich

CLA: 0.6181 1.0023

ELBOW CONDOMINIUM OWNERS
ASSOCIATION INC

C/O CECI TSENG

NORWICH, VT 05055

STATUS: Enrolled

BASE ACREAGE

	< 1 Mile	> 1 Mile
Active Ag	0.00	0.00
Open/Idle Ag	0.00	1.00
Productive	28.00	0.00
Non-Productive	0.00	0.00
ESTA	0.00	0.00
Reserve Forest	0.00	0.00

	< 1 Mile	> 1 Mile
Non-Productive > 20%	0.00	0.00
Conservation	0.00	0.00
SIG Wildlife	0.00	0.00
SP Place/Sensitive	0.00	0.00
Misc < 1 Acre	0.00	0.00

Account ID: 49057

Parcel ID:

Reference #: 20220920-92-92000-000

ACRES

Agricultural	1.00
Forest < 1 Mile	28.00
Forest > 1 Mile	0.00

Total Program	29.00
Excl. Acres	4.00
Total Parcel	33.00

VALUES

	Total	HS	NR
1 Dwelling/NonFrm Bldg	0	0	0
2 Eligible Farm Bldg	0	0	0
3 Excluded Land	295,000	0	295,000
4 Enrolled Land	148,500	0	148,500
5 Total Listed Value	443,500	0	443,500
6 Use Value Enrl Acres	6,300	0	6,300
7 Owner's Grand List	301,300	0	301,300
8 Exempt Reduction	142,200	0	142,200

SPAN: 450-142-12135

Entry Year: 2023

Contiguous Acreage? N

PVR Location: 140 & 172 LADEAU ROAD, NORWICH, VT 05055

Prev. Owner: PAMELIA SMITH, ROBERT DUNN, AND CECI TSENG

Excluded Desc: TWO HOUSES AND SURROUNDING BUILDINGS WITHIN THE 2 ACRE ENVELOPE FOR EACH EXISTING HOUSE

Program Notes:

Number of Dwellings: 2

Farmer by Income? N

Land Leased to Farmer? N

Bldgs Leased to Farmer? N

Farm Empl Housing? N

\$2K Sale Farm Crops? N

Ag Cert Required? N

BUILDINGS

	All Bldgs	# Enrolled
Sugarhouses:		
Greenhouses:		
Farm Empl House:		
Crop Processing:		
Barns:		

All Bldgs # Enrolled

Sheds:
Silos:
Garages:
Other:

TOTAL Number Enrolled Farm Bldgs: 0

PARCEL DATA CHANGE:

08/31/2016

11:43 am

Norwich 2016 Billed Grand List

2016 Use Value Computations

TSENG, CECILIA; DUNN, ROBERT & SMIT

Page 1 of 1

Assessor

Owner Name:	TSENG, CECILIA; DUNN, ROBERT & SMIT	Fixed
Owner Address 1:	ELBOW CONDOMINIUM	Input
Owner Address 2:	140 LADEAU ROAD	Input
City/State	NORWICH, VT 05055	Input
Location	140 LADEAU ROAD	Input
Account	05-123.000	Input
SPAN	450-142-12135	Input

	Acres
Total Parcel	33.00 Calculated

Forest	29.00 Input	Leased to Farmer? N	Fixed
Forest > 1 Mile	0.00 Input	Owner qualifies as farmer? N	Fixed
Non Prod Forest	0.00 Input	Farm Buildings Enrolled? 0	Fixed
Non Prod Forest > 1 Mile	0.00 Input	Homestead Property? No	Input
Conservation	0.00 Input	Property Class? MISC	Input
Conservation > 1 Mile	0.00 Input		
Agricultural	0.00 Input		
Total Program	29.00 Calculated		
Excluded	4.00 Input		

	Homestead Value	Non-Residential Value	Total Value
Input - Dwellings and Non-Farm Buildings Value	0	0	0
Input - Farm Buildings Value	0	0	0
Input - Listed Value of 4.00 acres of Excluded Land	0	18,000	18,000
Input - Listed Value of 29.00 acres of Enrolled Land	0	80,100	80,100
Calculated - Total Property Listed Value	0	98,100	98,100
Calc'd - Use Value of 29.00 acres of Enrolled Land	0	3,900	3,900
Calculated - Owner's Taxable Value	0	21,900	21,900
Calc'd-Exemption Reduction (Value not Taxed to Owner)	0	76,200	76,200

Farm Details (Fixed)

Building Details (Fixed)

	Type	Total	Enrolled
Farmer by Income: N	Sugarhouse	0	0
Farmer Employee Housing: N	Greenhouse	0	0
\$2000 from Sales of Crops: N	Employee Housing	0	0
Land Leased to Farmer: N	Farm Crop Buildings	0	0
Buildings Leased to Farmer: N	Barns	0	0
	Sheds	0	0
	Silos	0	0
	Garages	0	0
	Other	0	0
		2	0

Other Building Desc:

ES0

NEW OWNER
CHG - APPLELIMINATED
AG LAND

NOW JUST FOREST

VERMONT	Current Use Program	Alternate Form CU-301 Rev. 10/2014	RECEIVED <u>July 26</u> A.D. 20 <u>16</u> AT <u>2</u> O'CLOCK <u>00</u> MIN <u>00</u> M AND RECORD IN <u>Land Records</u> BOOK <u>222</u> PAGE <u>493-494</u> ATTEST <u>Judy Russell Esq.</u> TOWN CLERK, NORWICH, VERMONT
	Use Value Appraisal		
Application for Agricultural Land, Forest Land, Conservation Land and Farm Buildings			
Reference Number: 20160603-92-92000-000 Tax Year: 2016 Received On: 06/02/2016 Town: Norwich			

Section A. Application Reason

Select an application reason:?

Land and/or buildings that are enrolled and that have been transferred to your ownership

Section B. Landowners

Owner #1

Pamelia Elizabeth Smith
Elbow Condominium
172 Ladeau
Road
Norwich VT 05055
United States

Owner #2 (PRIMARY CONTACT)

Cecilia Tseng
Elbow Condominium
140 Ladeau Road
Norwich VT 05055
United States

Owner #3

Robert Dunn
Elbow Condominium
140 Ladeau Road
Norwich VT 05055
United States

<More than three owners for this parcel, see Form CU-302 for additional owners and signatures.>

Section C. Property Description

1. Property Located in the Town or City of

Norwich

2. SPAN

450-142-12135

3a. Is the parcel located in more than one town?

No

3b. List the other town(s) and SPAN(s)

4. Location of Property (911 Address and Description): 140 and 172 Ladeau Road

5. According to the Town's Grand List, how many acres are in this parcel?

33.00

6a. Do you have any adjoining parcels that are listed separately in the Town's Grand List?

No

6b. Please explain:

7. From the acres in Question 5, how many acres are being excluded from enrollment?

4.00

8. Describe each excluded portion from Question 7 (to prevent you from being charged a penalty in the future, precisely describe each portion).

140 - house & 2 ac surrounding house site. 172 - house & 2 ac surrounding house site.

9. Is the enrolled land subject to conservation easement?

No

Section D. Transfer of Enrolled Land

1. When was the deed recorded in town records?

03/31/2016

2. Was 100% of the parcel transferred?

Yes

3. How many acres were transferred according to the deed or survey?

33.00

4. If you are the transferee, who owned it previously?

ELBOW COOPERATIVE

5. What was the SPAN of the parcel prior to the transfer?

450-142-12135

6. Was the parcel transferred to a family member of the owner?

Yes

Section E. Buildings

1a. How many houses, dwellings, and/or mobile homes are on the parcel?

2

1b. Describe them: Houses

2. Does the owner(s) qualify as a farmer as defined in 32 V.S.A §3752(7)?

No

3. Are the farm buildings leased to and actively used by a qualifying farmer under a written lease of at least 3 years?

No

Lease expiration date

4. Have any dwelling(s) been in use during the preceding tax year exclusively to house one or more farm employees as defined in 9 V.S.A § 4469a and their families, as a nonmonetary benefit of the farm employment?

No

5. List all buildings on the parcel in the "Total #" column. Enter the number of buildings to be enrolled in the "# to Enroll" column.

Building Type	Total #	# to Enroll	Building Type	Total #	# to Enroll
Sugarhouse			Barn		
Greenhouse			Shed		
Farm Employee Housing			Silo		
Farm Crop Processing Facility			Garage		
Other (explain:)					
Total				0	0

Section F. Agricultural Land

1. How many acres are you applying to enroll in active agriculture use? 0.00
2. Of these agricultural acres, how many are used to produce an annual maple product? 0.00
3. If this land is subject to an easement, do you have the legal right to access, manage, and implement agricultural activities on it? n/a
4. Do you (owner) qualify as a farmer by making half of your annual gross income from the business of farming as defined in Regulation 1.175-3 issued under the Internal Revenue Code of 1986 and/or from the sale of processed products produced from 75% of the farm crops produced on the farm? No
5. Does the land produce gross income of at least \$2,000/year from the sale of farm crops? No
- 6a. Is the land leased to and actively used by a farmer under a written lease for at least 3 years? No
- 6b. Lease expiration date

Section G. Forest Land

1. How many acres of forest land are you applying to enroll?

	< 1 mile	> 1 mile		< 1 mile	> 1 mile
Open/Idle Ag (20% Rule Limit)			Ecologically Significant Treatment Area		
Productive Forest I, II, III	29.00		Significant Wildlife Habitat		
Nonproductive Forest (20% Rule Limit)			Miscellaneous < or = 1 Acre		
Nonproductive Forest (>20% Rule)			Special Places/Sensitive Sites		
			TOTAL Forest Land Acres	29.00	
2. Of these forest acres, how many are used to produce an annual maple product? 0.00
3. If this land is subject to an easement, do you have the legal right to access, manage, and implement the required forestry activities on it?

Section H. Conservation Land

1. How many acres are you enrolling as conservation land?

	<1 Mile: 0.00	>1 Mile: 0.00		0.00 Total Acres
2. Are you an organization that has been certified by the Commissioner of Taxes as a qualified organization as defined in 10 V.S.A §6301a and for at least five years preceding this certification you have been determined by the Internal Revenue Service to qualify as a 501(c)(3) organization which is not a private foundation as defined in Section 509(a) of the Internal Revenue Code?			No	
3. Is parcel certified under 10 V.S.A §6306(b)?			No	

Comments**Section J. Certification**

I hereby certify that the information provided in this form is true and accurate to the best of my knowledge. I intend to have all of my property described on this application appraised at use value except those portions specifically excluded. I acknowledge that I, my heirs and assigns are subject to the provisions of 32 V.S.A. Chapter 124 and the rules and regulations and use values as adopted and prescribed by the Current Use Advisory Board, the Commissioner of Taxes, and state statutes. **When this application is signed by the owner(s) and approved by the state, the state shall record a lien in the land records of the municipality to secure payment of the land use change tax upon development of the parcel. The lien shall run with the land.** I acknowledge that the Vermont Department of Forests, Parks and Recreation, the Vermont Department of Taxes, and their employees or duly authorized representatives have the right to enter the property at anytime without prior notice for the purposes of ensuring compliance with the Use Value Appraisal Program requirements.

Owner #1	/S/ Pamela Elizabeth Smith Elbow Condominium	05/16/2016
Owner #2	/S/ Cecilia Tseng Elbow Condominium	05/16/2016
Owner #3	/S/ Robert Dunn Elbow Condominium	05/16/2016

Section K. Approval

From the information herein certified by the applicant, I have determined that the applicant's property is eligible for use value appraisal effective beginning with the **2016** Tax Year.

/S/ **Laurie Hostetter** FOR Director, Property Valuation & Review **07/20/2016**