



Town of Bolton
3045 Theodore Roosevelt Highway
Bolton VT 05676
Board of Civil Authority Minutes
July 22, 2020
6:00 p.m.
Remote Meeting

BCA members present remotely: Tony Barbagallo, Mica Cassara, John Devine, Brenda McKeown (Chair), Paula Gervia, Amy Grover
BCA members absent: Lynda DesLauriers, Wendy Hoffman, Janet Metz, Rich Reid
Also present: Kermit Blaisdell, Jim & Kim Kilpeck
Clerk: Amy Grover

1. The meeting was called to order at 6:01 p.m. by Chair Brenda McKeown with a quorum of 6 members present.

2. Additions or Deletions to the Agenda: none.

3. Public Comment: (unrelated to agenda items) none.

4. Organizational Meeting: Elect Chair, Vice Chair, Secretary. Tony Barbagallo made the motion *“to elect Brenda McKeown as Chair, Paula Gervia as Vice Chair, and Amy Grover as Secretary.”* Mica Cassara seconded. There was no further discussion. All were in favor and the motion passed (6-0).

BCA members verbally took the BCA oath and have provided a signed BCA oath as required by statute.

5. Minutes June 1, 2020: Paula Gervia made the motion *“to accept the minutes of June 1, 2020.”* Mica Cassara seconded. There was no further discussion. All were in favor and the motion passed (6-0).

6. Convene BCA Appeal Jim & Kim Kilpeck 895 Duxbury Road:

Kermit Blaisdell, Assessor, and appellants Jim & Kim Kilpeck verbally took the appellant and lister oath as required by statute.

Brenda McKeown asked BCA members if there was any conflict of interest. There was none.

Note: minutes provide for a summary of comments, not a direct transcription of testimony.

- Brenda McKeown asked for testimony.
- Kermit Blaisdell stated that:
 - The property at 895 Duxbury Road contains 144.09 acres, dwelling, outbuildings and an approved, saleable 3.11-acre lot. The dwelling was built last year and it appears it is not completely finished. The town shows 1,732 square feet total for the dwelling/house, and the assessment under appeal in \$636,300.
- Jim Kilpeck stated that:
 - They removed the old house, noting it was hard to heat and did not work for their family’s needs, built the new home, subdivided a piece of land to create building lots; one lot has been sold, the other has been retained, and questioned the breakdown of the value as the town appraisal went up close to \$300K from the previous appraisal.
- Brenda McKeown asked Kermit Blaisdell to review the current lister card of the property.
 - Kermit Blaisdell reviewed all of the items contained on the lister card and noted:

- The house is valued at \$261,800.
- The 2-acre house site is valued at \$75K, the same that it was valued at previously.
- The remaining 142.09 acreage is valued at \$197K and has been graded at .5 (a reduction) to take into account flood plain and steep land at the back of the property.
- Water and sewer are valued at \$8K, the same as previously.
- The approved 3.11-acre lot is valued at \$62,600.
- The outbuildings are valued \$31,900.
- Total assessed value is \$636,300.
- Jim Kilpeck asked why they were being taxed \$8K again on the same water and septic.
 - Kermit Blaisdell stated that each and every property has value for those site improvements (water and sewer) and that they remain each year, this value did not change from the previous year.
- Jim Kilpeck asked for further explanation on the land value.
 - Kermit Blaisdell stated that the first two acres/housesite were graded as an average neighborhood; 1.0, valued at \$75K. The additional 142.09 acres were graded at a .5, a reduction, valued at \$197K. Noted: the housesite average was twice as high as the 142.09 acres. The 142.09 acres contain agricultural land and meadows at the river, steep land at the back of the property.
- Jim Kilpeck asked how land in the floodplain was valuable with no building potential.
 - Kermit Blaisdell noted that farm land was generally assessed at \$2 -\$3 K per acre, that being in the floodplain added value for farmers, that the land allows for enjoyment of the views of the meadows, river, mountains, which does hold value.
- Kim Kilpeck stated that they were being penalized to take the time and effort to make the farm look aesthetically pleasing and asked if the town could tax that.
 - Kermit Blaisdell stated yes, that if a buyer were to look at the property, sweat and toil and maintaining a property as desirable, does affect its value.
 - Kim Kilpeck stated that was totally wrong, and anything they do will penalize them, adding if they had known the town would do something like that, they would have just left it.
- Jim and Kim Kilpeck stated they had a realtor come and provide a valuation and asked if the BCA and Kermit Blaisdell had received that information. Amy Grover noted that information had been provided that day, as it was only received late that morning. Jim Kilpeck added that the realtor said they would be lucky to get \$450K, they are now contemplating how long they will be able to afford to live there, and that the property value was not \$636,300. Kim Kilpeck stated that they heard there were no comparables, and that there needed to be reasonable thinking and numbers.
 - Kermit Blaisdell noted the difference between an appraiser and a real estate broker, and that because of the new home, and the approved saleable lot of 3.11 acres, the assessed value went up, and that he hoped the Kilpecks would recognize that fair market value was different than assessed value.
- Jim Kilpeck stated he understood the meadows and views, and that they did not have issues with the value of the house. He questioned the value of the unbuildable land, where the increase came from, and provided brief information on their subdivision process, costs, sale, and value of land adjacent to them that is in current use, adding that they had no information on the tax rate, or current use, and would have to look at other options such as turning over acreage to the Land Trust.

- Kermit Blaisdell stated that he could not provide tax rate nor current use information as the tax rate for FY 20-21 had not been set, that the SOV had not approved the current use application. As the Kilpecks had sold 27.7 acres the state required a new map, and that was up to the Kilpecks to provide that to the state.
- Jim Kilpeck stated that their forester was handling the map and paperwork.
- Brief discussion on the subdivision, sale of the 27.7 acres, the current value of those 27.7 acres and the fact that information was irrelevant - not part of the appeal.
- Brenda McKeown asked for the value of the property in FY 19-20 for better clarification.
 - Kermit Blaisdell stated he did not have the previous year information, and that there should have been an expectation of an increase in value with the new house and approved lot.
 - Jim & Kim Kilpeck stated they felt the value of the house was fair, they were not disputing the house value or the lot, the BCA could come walk the land they are disputing on the other side of Duxbury Road.
 - Kermit Blaisdell noted that if the Kilpecks didn't allow the town to look at the property, how can they expect the town to value the property, and that every level in property tax appeal is de novae; it all starts new. In a non COVID-19 year the BCA would have to inspect every part of the property; dwelling, barn, lands, and with no inspection, if it is taken to the third level, there will be ramifications.
- Jim Kilpeck asked if \$261,800 was the value of house alone, with no land.
 - Kermit Blaisdell stated yes, and with the 2 acres of housesite land, the water and sewer, the total value was \$344,800.
 - Jim Kilpeck stated they didn't expect the new house to be \$200K more with the land being the same, and reiterated the lack of value of the forest land due to ledges, steepness, and that it was wildlife habitat, and wanted the per acre price on the rest of the land excluding house site and barns.
 - Paula Gervia stated she wanted to confirm they were only asking about the 142 acres, not the 3.11-acre lot, or 2 acres house site.
 - Kermit Blaisdell again noted that 142 acres were graded at .5, a reduction, due to steepness and flood plain.
 - Tony Barbagallo stated that value came to \$1,386.44 per acre, as shown in the lister card.
 - Jim Kilpeck stated he came up with more than that.
 - Tony Barbagallo stated that 142.09 acres valued at \$197K comes out to \$1,386.44 per acre as the value of the land.
 - Kermit Blaisdell noted that was the average cost per acre – land by the river or up in back of the property in a maple sugarbush might be valued higher, other areas valued less.
- Brenda McKeown noted the question of the value in FY 19-20 remained.
 - Kermit Blaisdell stated that the acreage was be different in 2019 but that the grading would be the same.
 - Consensus for Amy Grover to retrieve the 19-20 Grand List from the vault, who then noted that in FY 19-20 the land of 162.9 acres was valued at \$296,500 and the building at \$128,500 for a total assessed value of \$425,000.
 - Group discussion on the value of the land which was determined to be nearly the same in value between the two years, given the static \$75K value of the housesite, the 27.7 acres that were sold, and the 3.11 acre lot.

- Jim Kilpeck stated that since the land value was about the same, that changed his thinking, and that he saw that the change in value from \$425K to \$636K was the difference in the house value and the 3.11-acre lot.
- Jim Kilpeck asked why they were being charged another \$75K for the new house site when it was on the same land.
 - Kermit Blaisdell stated that was the same as the previous year, \$75K for the 2-acre house site.
- Amy Grover asked for clarification if the issue was now the value of the house and not the land.
 - Jim Kilpeck stated they had misunderstood the value, and that they had wasted people's time.
 - Brenda McKeown stated coming to a clearer understanding was never a waste of time.
- Kim Kilpeck asked if it would be valuable to bring in another relator with another opinion on the value.
 - Brenda McKeown stated she hoped the Kilpecks understood the BCA was a quasi-judicial volunteer board which had no part of setting assessed value or tax rates and were trying to help discern whether a value argument could be settled logically.
 - Kermit Blaisdell stated that a realtor has a vested interest in listing a property, whereas a qualified appraiser did not, that the Kilpecks had a bank appraisal done and when the values were compared, with the 3.11 acre lot value subtracted, the town and the bank showed a difference in value of \$4,464 which was less than 1%, which was extremely close.
- Brenda McKeown noted that due to COVID-19 and ACT 106 the BCA was released from the required site visit, and that site visits could only occur virtually, and occur only if the appellant requested a site visit or the BCA determined a site visit must take place.
 - Kermit Blaisdell stated the BCA could request that the property owner provide a video of the house, that his appraisal was 172 square feet less than the bank appraisal and that the bank also indicated that there was a fireplace, which the town did not assess for. He added caution that with his last appearance before the BCA (retiring), if the appeal goes to the state, the value will be "put back" (to the previous year) because no one visited the property.
 - Brenda McKeown stated that Act 106 provided for alternative and temporary laws due to the pandemic.
 - Kermit Blaisdell rhetorically questioned why the BCA can request an inspection and that listers are eliminated from doing so.
- Amy Grover asked for clarification: if the Kilpecks were going to request a continuance of the hearing to provide additional information, if they were withdrawing their appeal, or if the hearing should be closed.
 - Jim Kilpeck apologized for taking the time of the BCA, that they were not withdrawing their appeal, and were not asking for a continuance.

Brenda McKeown asked if there was any further testimony. There was none.

Amy Grover noted the BCA had 15 days to issue the decision.

Thanks expressed by all.

Adjourn: Paula Gervia made the motion to “adjourn the meeting.” seconded. There was no further discussion. All were in favor and the motion passed (6-0) at 7:30 p.m.

Attest: Amy Grover, Town Clerk

Minutes are unofficial until approved. These minutes were read and approved on: September 21, 2020.