

**TOWN OF KILLINGTON
BOARD OF CIVIL AUTHORITY
MONDAY, JULY 8, 2024 AT 11:00 A.M.**

PRESENT: **Board of Civil Authority:** Will Ehmann, Jim Haff, Chuck Hughes, Chris Karr, Peggy Neisner, Judy Storch, Lucrecia Wonsor; via *Zoom*: Jon Curtis, Robert Hecker

BCA Re-organization

The meeting was called to order at 11:07 a.m. The floor was opened for nominations for Chair. Jim Haff nominated Chris Karr. There being no further nominations, vote on Chris Karr for Chair. Carried.

Chris Karr opened the floor for nominations for Vice Chair. Jim Haff nominated Chuck Hughes. There being no further nominations, vote on Chuck Hughes for Vice Chair. Carried.

Re-adoption of Rules of Procedure

The Board reviewed the Rules of Procedure and no changes were made. Motion by Jim Haff to adopt the Rules of Procedure as presented. Judy Storch seconded. Carried

Motion by Jim Haff to accept the Minutes of July 16, 2019; seconded by Judy Storch. Carried

Chris Karr, Chair opened the Tax Appeal Hearings at 6:05 p.m. He confirmed that all had received the Rules of Procedure adopted on May 17, 2018. The members of the Board of Civil Authority took the oath required. The Board of Listers and all Appellants or their representatives were sworn in by Clerk, Lucrecia Wonsor, prior to giving any testimony.

11:09 A.M. – APPEAL OF CORPORACION EL CERRITO – Parcel #43-022/43-023 (12659)

CONFLICTS OF INTEREST: Jim Haff recused himself from participating in any BCA Tax Appeals since he is representing Eva Nagymihaly in her tax appeal.

Appearing for Appellant/Witnesses: via Zoom: Jill Frankle; Jeff Mita

Appearing for Listers: Walter J. Findeisen, Pat Linnemayr; Merisa Sherman

Property Description: This commercial property is made up of 2 parcels totaling 25 acres along US Route 4.

Appellant Testimony: Appellant, Jill Frankle, submitted an appraisal by Sargeant Appraisal Service stating a value of \$140,000 (Exhibit A-4). Appellant also provided a narrative (Exhibit A-3) with additional points for consideration in support of the appraisal. In summary, the narrative noted the following: i) The Wastewater permits attributed to these parcels are no longer in effect because they are tied an Indirect Discharge Permit which was revoked in 2019. A new Indirect Discharge Permit would need to be applied for and granted and because the rules have changed, it is unclear whether it is possible to obtain a new Indirect Discharge Permit. ii) The Act 250 Permit on these parcels has expired and again because the rules have changed, it is unclear whether a new Act 250 Permit is obtainable. iii) A portion of the land is designated as Deer Wintering Area by the Vermont Fish & Wildlife Department which significantly reduces the land that can be used for development. iv) There are chain of title issues which prohibit obtaining title insurance for two years which makes the property unmarketable during that period.

Appellant Exhibits: Appellant submitted Exhibits A1, A2, A3, A4, A5 and A6

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Lister Testimony: Lister, Merisa Sherman, advised that after reviewing the information provided by the appellant in order to be fair and equitable the total value of the 2 parcels was lowered from \$435,000 to \$199,150. They adjusted 5.2 acres to Undeveloped Commercial noting that an email from Agency of Natural Resources states the Act 250 has not expired but a re-authorization through an Act 250 application for a permit amendment would be needed. The remaining 20.1 Acres was adjusted to Woodlands in order to reflect the Deer Wintering Area as designated by the Vermont Agency of Natural Resources. They also adjusted the Undeveloped Commercial Acreage value by-50% to reflect Wasterwater permits and the Act 205 permit which run with the land but need to be amended in order to be reactivated.

Lister Exhibits: Listers submitted Exhibit L1

Inspection Committee: Chris Karr, Robert Hecker, Will Ehmann
Inspection Date/Time: July 25th @ 8:00 a.m.

11:36 P.M. – APPEAL OF CORPORACION EL CERRITO – Parcel #44-18 (12754)

CONFLICTS OF INTEREST: Jim Haff recused himself from participating in any BCA Tax Appeals since he is representing Eva Nagymihaly in her tax appeal.

Appearing for Appellant/Witnesses: via Zoom: Jill Frankle; Jeff Mita
Appearing for Listers: Walter J. Findeisen, Pat Linnemayr; Merisa Sherman

Property Description: This commercial property contains 31.53 acres along US Route 4.

Appellant Testimony: Appellant, Jeffrey Mita, submitted an appraisal by Sargeant Appraisal Service stating a value of \$125,000 (Exhibit A-4). Appellant also provided a narrative (Exhibit A-3) with additional points for consideration in support of the appraisal. In summary, the narrative noted the following: i) The Wastewater permits attributed to these parcels are no longer in effect because they are tied an Indirect Discharge Permit which was revoked in 2019. A new Indirect Discharge Permit would need to be applied for and granted and because the rules have changed, it is unclear whether it is possible to obtain a new Indirect Discharge Permit. ii) The Act 250 Permit on these parcels has expired and again because the rules have changed, it is unclear whether a new Act 250 Permit is obtainable. iii) A portion of the land is designated as Deer Wintering Area by the Vermont Fish & Wildlife Department which significantly reduces the land that can be used for development. iv) There are chain of title issues which prohibit obtaining title insurance for two years which makes the property unmarketable during that period. v) Lack of access without major blasting negatively impacts value.

Appellant Exhibits: Appellant submitted Exhibits A1, A2, A3, A4, A5 and A6

Lister Testimony: Lister, Merisa Sherman, advised that after reviewing the information provided by the appellant in order to be fair and equitable the value of this parcel was adjusted from \$149,300 to \$152,450. They adjusted 7.6 acres to Undeveloped Commercial noting that an email from Agency of Natural Resources states the Act 250 has not expired but a re-authorization through an Act 250 application for a permit amendment would be needed. The remaining 23.93 Acres was adjusted to Woodlands in order to reflect the Deer Wintering Area as designated by the Vermont Agency of Natural Resources. They also adjusted the Undeveloped Commercial Acreage value by-50% to reflect Wasterwater permits and the Act 205 permit which run with the land but need to be amended in order to be reactivated.

Lister Exhibits: Listers submitted Exhibit L1

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Inspection Committee: Chris Karr, Robert Hecker, Will Ehmann
Inspection Date/Time: July 25th @ 8:30 a.m.

11:49 A.M. – APPEAL OF EVA NAGYMIHALY & THERESA RUST – Parcel #22-155 (10936)

CONFLICTS OF INTEREST: Jim Haff recused himself from participating in any BCA Tax Appeals since he is representing Eva Nagymihaly in her tax appeal.

Appearing for Appellant/Witnesses: Jim Haff; via Zoom: Eva Nagymihaly
Appearing for Listers: Walter J. Findeisen, Pat Linnemayr; Merisa Sherman

Property Description: This property contains 9.30 acres with frontage on US Route 4 and Killington Road.

Appellant Testimony: Appellant's Representative, Jim Haff, noted that in the Town's Grant List this property is categorized as Woodland but on the property's Lister Card it is categorized as Commercial, which is confusing. He provided a list of properties in town (Exhibit A3) categorized as Woodland with their acreage and value and noted that the majority have more acreage and have a lower assessed value. The Town had look at this property when it was looking for easements for the Killington Road reconstruction and asked Enman-Kesselring Engineers to provide an opinion regarding the development potential for this parcel. Their letter, which is part of the Listers' Exhibit L1, notes that wetlands and wetland buffers located in the northeast corner render approximately ½ of the property undevelopable. It was their opinion that the best and highest development potential for this parcel is a 3 lot subdivision for 3 homes. Compared to other undeveloped properties in town with more acreage, the assessment of \$281,330 does not seem equitable. He thought there would be a schedule of land values which the Listers use to apply to parcels in different zoning districts and that these would be applied in a consistent manner in order to achieve a fair and equitable assessed value. The Appellant, Eva Nagymihaly, added she has owned the property for over 50 years and has worked with the town to provide land for the sign at the bottom of the Killington Road and more recently easements for the reconstruction of the Killington Road. She maintained that an assessment of \$70,000 per acre is excessive resulting in paying exorbitant taxes for undeveloped land.

Appellant Exhibits: Appellant submitted Exhibits A1, A2 & A3

Lister Testimony: Lister, Merisa Sherman, advised this property is located in the Commercial – Route 4 District. As a result of grievance and information provided the assessed value was adjusted from \$362,900 to \$281,330. They took into consideration the opinion letter from Enman-Kesselring and assessed 4.65 acres (1/2 of the total acreage) as undeveloped Commercial at \$70,000 per acre and applied a -15% influence factor to reflect access issues with the lot by tractor trailer and other delivery trucks. The remaining 4.65 acres were assessed as Wetlands at \$1,000 per acre. The Listers advised that the Appellant did not provide any testimony regarding what she feels the property's assessed value should be and before they provide any further testimony as to the Listers' position, they asked that the Appellant provide that for consideration when the hearing is re-convened.

Lister Exhibits: Listers submitted Exhibit L1

Inspection Committee: Chris Karr, Robert Hecker, Will Ehmann
Inspection Date/Time: July 25th @ 9:00 a.m.

Tax Appeal Hearings were recessed to August 7, 2024 at 10:00 a.m.

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OTHER BUSINESS

Jim Haff rejoined the meeting. Lucrecia advised that the Vermont State Primary is August 13th and the General Election is November 5th. She asked all BCA members to keep those elections on their radar. She also noted with the Reappraisal next year, it would be a good idea of all BCA members made a point to settle any assessment disagreements during the Grievance process so that the full Board is available for Tax Appeal Hearings, if any.

Motion by Will Ehmann to adjourn the meeting at 12:33 p.m. Jim Haff seconded. All in favor.

Respectfully submitted,

Lucrecia Wonsor
Clerk