

## Town of Plymouth, Vermont

### Notice of Board of Civil Authority & Tax Appeal Assessment

The Board of Civil Authority of the Town of Plymouth, Vermont, notified and warned, met in the Meeting Room at the Plymouth Community Center at 35 School Drive, in said Town on Monday, September 18, 2023, at 5:30 pm.

#### ***BCA Members Present:***

Justice of the Peace: Karen Evans Shawn Bemis  
Select Board: Jay Kullman Rick Kaminski Keith Cappellini  
Listers: Michelle Pingree (via telephone/skype)  
Clerk: Angela Kissell

Appellants and/or Guests: Kamberleigh Johnston

#### ***BCA Hearings:***

Pursuant to Title 32 V.S.A. § 4409, the following hearings took place to consider the assessment of real estate.

1. Call the Meeting to Order:
  - a. Karen Evans called the meeting to order at 5:40 pm.
2. Oaths for Board of Civil Authority:
3. Tax Assessment Appeal:
  - a. Immediately after, Karen asked Michelle Pingree if Kam Johnston have a Grievance Hearing with the Listers?
  - b. Michelle Pingree indicated the Mr. Johnston did grieve in writing because he couldn't make it. She also added that Minutes were typed up and put on the website.
  - c. Karen then asked Michelle, if Kam got everything in on a timely manner, like for this Hearing.
  - d. Michelle answered, that she believed so, but Mike had been dealing with most of Kam's requests.
  - f. Karen went on to say that we can now open the Grievance Hearing, it is now 5:40.
  - g. Each member of the BCA then stated their names.
  - h. Karen then stated that the purpose for the meeting is for an appeal for Kam Johnston on two parcels.
  - i. Karen then asked Michelle which parcel Kam withdrew on?

- j. Members of the BCA corresponded about it and Michelle said that Michael talked with Kam and told him that it was a rounding issue.
- k. Michelle indicated that she believes Kam was appealing the bigger parcel.
- l. There was a delay with the zoom and Kam just joined the conversation.
- m. Karen asked Kam if she could ask him a question?
- n. Karen asked Kam which property did he drop as it was resolved with the Listers?
- o. Kam said that he just needed to see the paperwork and it should just be easy.
- p. Karen then told Kam that if he is not appealing it, the Board cannot do that.
- q. Kam then reiterated that he is appealing it because the Listers did not do any paperwork. Kam added that he didn't have a resolution in his hand. If he did, he wouldn't need this hearing.
- r. Karen asked Kam, in the unofficial meeting last week that you had, would you accept what they offered, you don't want to do that?
- s. Kam answered by saying, they haven't followed through.
- t. Karen then asked Michelle to present what she had for evidence? She said then the Appellant will and then there will be questions.
- u. Kam asked to confirm that we are talking about parcel id: 1637.
- v. Karen confirmed, yes, it is 1637. She then said, that Michelle will give us any evidence that she has
- w. Michelle didn't have the papers in front of her but was trying to explain the value going to 108 on parcel 1331.
- x. Kam said that this should only have taken 30 seconds for both sides to agree.
- y. Karen then reminded Kam that we are only here to hear evidence and we cannot make a decision until after we do a site visit. She added two more times, that we cannot make a decision tonight. All that we are doing is gathering evidence from the Listers and evidence from you, Kam, that is the purpose of the hearing.
- aa. With all of the back and forth and confusion the Co-Chair started over and opened the hearing for parcel id: 1637.
- bb. Kam asked if Michelle was going to say anything?
- cc. Karen said that Michelle has pretty much said everything that she is going to say.
- dd. Kam asked if everyone had access to the paperwork and KJ-3.
- ee. Karen answered, yes everybody does.
- ff. Kam said that if you look at the back page it says Dispositions. He added that he Windsor Civil Court determined that Parcel id: 1637 value for 2020 was affirmed at \$108.00. The Court finds that the \$108.00 represents the Fair Market Value. Kam also added that nothing has changed on that parcel therefore it should be changed to \$108.00.
- gg. Kam then asked what is the level of the CLA because that should be applied to that amount.
- hh. Karen answered that she does not know that amount.
- ii. Shawn told Kam that he wasn't sure if he could hear Michelle, but she said the \$108.00 so you're in agreement, but the paperwork just hasn't gone thru.
- jj. Kam indicated that he got a tax bill for \$110.00.
- kk. Michelle added that Michael is working on the paperwork.
- ll. Karen also added that Micheal is working on the paperwork, but it just didn't get done before the hearing.

mm. Kam closed the case with, he is in agreement with the Listers. Wanted to make sure they have all of the paperwork.

nn. Karen said, yes and it will be transferred to the Listers.

oo. Kam then added that he wasn't giving up anything and wanted a determination as there is nothing that counteracts his request. He also added that we wouldn't be here is the Listers got their number right to start with. This is the 2<sup>nd</sup> year that it has happened.

pp. Michelle closed on this hearing that he will be getting a revised tax bill with the lower value and it will be approximately \$ .23 less.

qq. Karen told Kam that if we are not settling that case then it needs to go to deliberation.

rr. Karen then said that we are going to close that case.

ss. Karen announced that we are going to re-open Parcel Id: 001331. She also added that this parcel is also on Scott Terrace, correct.

tt. Kam added that yes, it is but they're not contiguous.

uu. Karen added correct, they're separate parcels. She told Michelle that she would have to repeat what she said before.

vv. Michelle added that this is the larger parcel just as you turn onto Scott Terrace. It is .18<sup>th</sup> of an acre. We have repeatedly asked the Appellant to submit a letter from an Engineer if it is not buildable; however, that has not happened. We do have a state appraiser value on this property that is 23,500. We would like to keep that value because all of the neighboring parcels that are surrounding him, which are small as well, have a house on them with a house site value. His is just a vacant house site value. Michelle also added that if the Appellant would bring a letter in from an engineer stating its not buildable, we would lower the value, but that hasn't happened in years.

ww. Karen asked Michelle if she was done speaking.

xx. Michelle said yes, and that she was going into an error where the service is sketchy.

yy. Karen now told Kam that he has his time to speak.

zz. Kam asked Michelle if the land was not buildable, what would be the value?

1. Michelle answered by saying that she doesn't have a land schedule in front of her so she couldn't answer it, but it would be whatever the excess land value is.
2. Kam answered by saying, it would be 1,800.00.
3. Karen answered that Michelle doesn't have her information with her so she can't answer.
4. Kam added that Michelle indicated excess land so we can look at the schedule.
5. Kam made reference to his *Perpetual Lease Agreement*.
6. Michelle injected that we have been advised by the Town Attorney that the *Perpetual Lease Agreement* is not valid because you didn't get a permit to subdivide it. You can't subdivide with a PLA.
7. Kam then asked Michelle if it was her expertise or her opinion.
8. Michelle said it's the opinion of the town attorney, sir.
9. Karen repeated that it is the opinion of the town attorney.
10. Then Kam added, it is not in the evidence and also noted this is hear say since it is not included in the evidence.
11. Karen asked the Appellant what exactly is he appealing?
12. Kam answered by stating that he wanted to go back to 2019 and use the excess land value.

13. Shawn Bemis asked him what that amount was?
14. Kam answered that it was \$600.00.
15. Shawn asked the Appellant if he knew what the excess land value was for 2023?
16. Kam answered, the way that it works is everything is based on the last appraisal. Kam also added that they were supposed to provide three pieces of evidence. The Lister Card for Parcel Id: 1331 and the land schedule.
17. The Appellant added that Michelle said that the PLA makes it not buildable and it was insinuated that I illegally subdivided it means that no one will touch that property; therefore, it should be worth \$0.00.
18. The Appellant indicated that he hasn't had a chance to ask questions.
19. Karen told him that he was presenting his case, that's what we are doing.
20. Shawn Bemis asked the Appellant what he is asking for?
21. The Appellant said the value of what it was before with the excess land value. He tried to give percentages and didn't give an actual amount. Shawn reiterated that he is asking for a number as he doesn't have a calculator on him.
22. Keith Cappellini added that every parcel of land is subject to zoning requirements. If you wish to subdivide, your lot, you have to apply to the Zoning Board. Keith asked the Appellant twice if he had ever applied to the Zoning Board, yes or no.
23. The Appellant answered no.
24. Keith also added that in order to achieve excess land value status you will have to hire an engineer, have it come out and present a report that states it is a non-buildable lot. If it is then we can consider this amount that you would like us to consider, if it is in fact, non-buildable. As it stands, the State of Vermont says that I can buy it from you tonight and go build a house on it.
25. There was conversation back and forth about the site visit. Karen asked the Appellant for his permission to do the site visit. He reluctantly agreed.
26. Karen told the Appellant that Angela would get back to him.
27. There was information provided by the Listers that was presented at the end.
28. Karen ended with that she will have to re-read the statutes and get back to him.
29. Karen closed the session at 6:21 pm.

#### 4. Adjourn

Respectfully submitted.

Angela Kissell  
Recording Secretary  
Town Clerk  
Board of Civil Authority

**Board of Civil Authority**

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Karen Evans, Co-Chair

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Angela Kissell

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Jay Kullman

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Rick Kaminski

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Keith Cappellini

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Shawn Bemis