



Montgomery Board of Listers

PO Box 356 Montgomery Ctr VT 05471

802-326-4719

MINUTES

Special Meeting of the Board of Listers

Grievance Hearing(s)

June 27th, 2025, 9:00am – 12:00pm

Members present: James Walsh, Kenny Miller | Visitors: Kevin Grassi (Assessor), Lynn Roberts

Assessor Clerk: Elizabeth Reighley

James called the meeting to order at 9:00am.

1. Approve the minutes of the June 4th meeting. James motioned to approve the minutes of the June 4th meeting, seconded by Kenny, motion carried.
2. Hear appeals from taxpayers relating to the Abstract of the 2025 Grandlist
 - a. Review applications, take testimony from applicants and the Town Assessor. Conduct site visits (*if applicable*). James and Kenny reviewed the applications submitted for Grievance Day, discussed the nature of the requests against the current values. The Board took testimony from property owner Lyn Roberts at 9:15a regarding her parcel on Hill West Rd Parcel ID 00012.029X. Discussion took place, and her grievance concluded at 9:26a, Lynn thanked the board for their time and excused herself from the meeting.
 - b. Board members discussed the status of her request as it related to a pond area on the parcel, they determined the pond is not of good value due to location and lack of access or viable use on the property, Kevin indicated the 'pond' is recessed far up in the back corner of the woodlands of this parcel; it is a spring fed area that is more similar to a wetland versus a man made pond which usually has clear access, designated usage and is maintained. James motioned to approve the application request to remove the pond and the associated valuation resulting in a

reduction of \$5,000 of the overall total assessment for this parcel, seconded by Kenny, motion carried. Total assessment changes from \$408,800 to \$403,800.

- c. Board members discussed the second Grievance application related to the parcel owned by Joyce Bort (deceased) with her family submitting the application on her behalf. They indicated the house structure is in extremely poor condition and are seeking a reduction in value based on this. James requested permission from the family member (via telephone) to conduct a site inspection as no one has been inside the house for many years. James, Kenny, and Kevin conducted a site visit at 9:53a to 174 Comstock Bridge Rd, Parcel ID 00042.017X. Assessor Clerk remained behind to ensure anyone attending the meeting without an appointment was able to attend and be heard after the site visit. No new attendance. Lister's and Kevin returned from their site inspection at 10:20a. Kevin went over the current values on the house and explained how salvage values can be used in circumstances such as this where the house condition and age has been affected to such a degree that it is only worth a salvage value (plus the existing site improvements and land value) and pointed out the fairness of a reduction being based on the last reappraisal not current FMV (as this could potentially drive a value higher due to the comps in the area and the potential for structure to be removed and rebuilt/or sold at much higher 2025 values. Discussion took place. James motioned to approve the request to change the value of this parcel, by reducing the structure to salvage value of 65% plus 10% economic depreciation which brings the replacement cost new less depreciation value to \$27,400. This reduction effectively changes the total assessed value from \$74,000 to \$63,000. Kenny seconded the motion, and it carried.
 - d. Issue written decision no later than July 9th by certified mail. Kevin input the changes as voted into CAMA to reflect in the Grandlist numbers. Liz reprinted the new 411 and signatures pages for the Board of Lister's to review and approve into the Final Grandlist. Upon direction of the Lister's the assessor clerk will print updated Change of Appraisal-Result of Grievance letters for the two applicants and mail the letters out that day. Deadline for taxpayers to appeal the decision of Lister's falls on July 11th, 2025. *{Taxpayer has 14 days to appeal the decision of the Lister's to the Board of Civil Authority 32 V.S.A. 4224.}*
3. Hearing/seeing no other applications for Grievance and no walk-ins for this day, the board of Lister's concluded their business. James motioned to end the meeting at 12:00p, seconded by Kenny, and the meeting was adjourned.

Respectfully submitted,

Elizabeth Reighley, Assessor Clerk