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August 5, 2025

To: Board of Civil Authority, Town of Mendon, VT

Re. Tax and Parcel ID 070016000

Thank you for considering this appeal of the reappraisal of our property located at 230 Deer Run, Mendon, VT. A map of our property is attached as Appendix A. (Note that Lots 4, 10, 13 and 14 are undeveloped.) The timeline of our ownership of the five lots is attached as Appendix B.

In 2024, Lots 13 and 14 were placed in a revocable trust for conservation purposes with Jennifer and Fred Bagley as sole joint trustees with sole power to alter and/or terminate the trust.

The core of our appeal is that there has been no change in ownership of Lots 13 and 14, and that the 2025 reappraisal is a misinterpretation of State tax policy. Placing Lots 13 and 14 in a revocable trust, under the sole joint ownership of Jennifer and Fred Bagley, did not alter ownership of those lots, and that therefore it was:

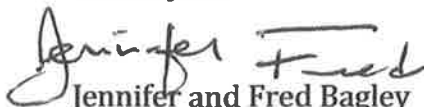
- 1) inappropriate to initiate a reappraisal of Lots 13 and 14,
- 2) inappropriate to assign Lots 13 and 14 a new parcel and tax identification number, and
- 3) inappropriate to assign Lots 13 and 14 a new address

An opinion by Robert Pratt, Esq, dated July 19, 2025 (*Appendix C*) makes it clear that that there has been no transfer of ownership of Lots 13 and 14. The letter cites an opinion by the Vermont Department of Taxes, dated June 2018 (*see Appendix D, page 1; for clarity, the highlighted sentences have been combined as page 2.*) This opinion, based on Vermont case law 130 years old, supports our position that placing land in a revocable trust does not alter ownership.

We request the Town of Mendon Board of Civil Authority:

- 1) void the June 23, 2025, opinion of the assessor,
- 2) restore Lots 13 and 14 to their original address of 230 Deer Run,
- 3) restore to Lots 3, 4, 10, 13 and 14 their original single parcel and tax identification number, and
- 4) restore the 2024 appraisal

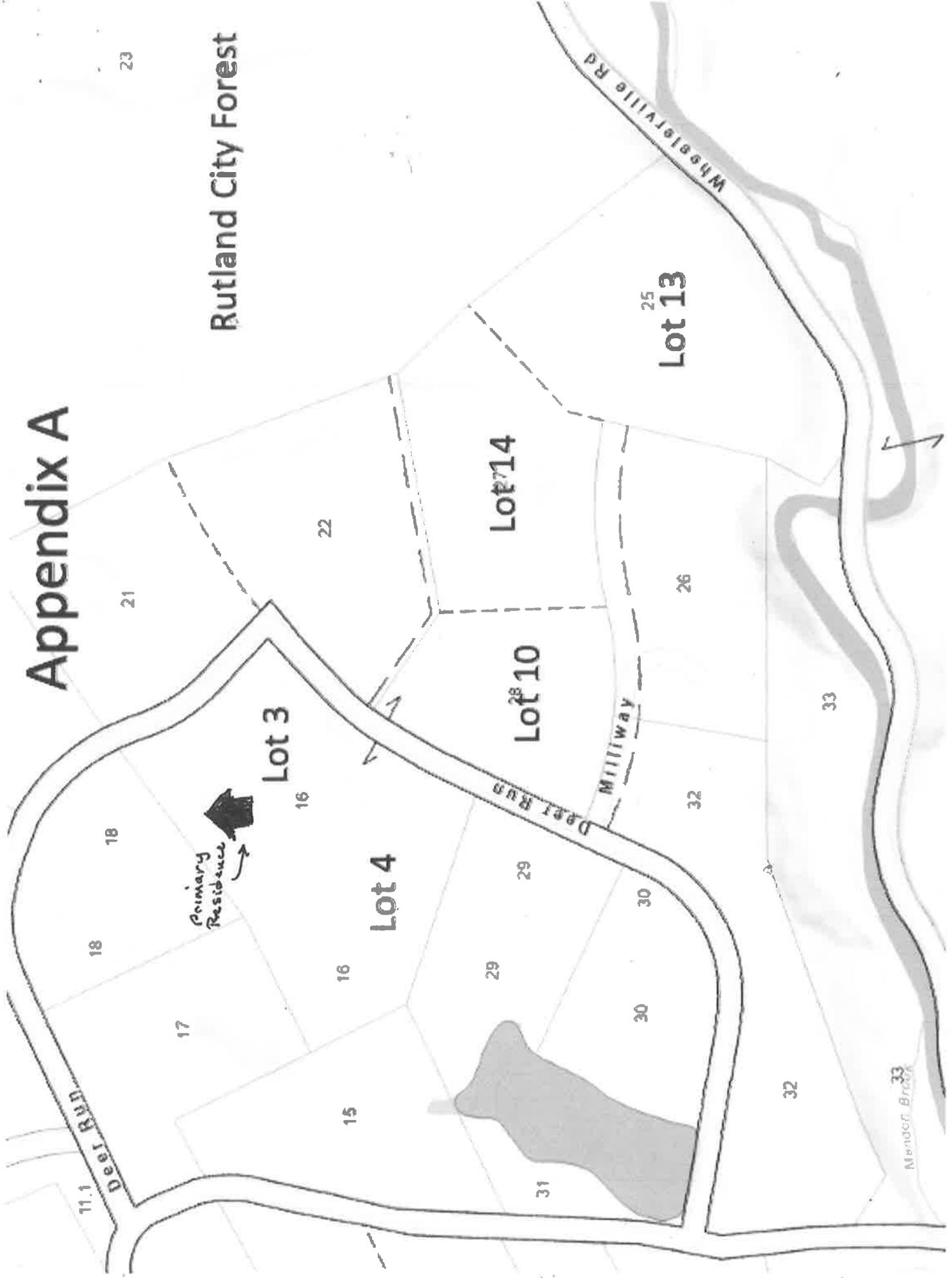
Thank you.


Jennifer and Fred Bagley
230 Deer Run
Mendon VT 05701

Appendix A

23

Rutland City Forest



Appendix B

- **1975** - Sugar Tree Development consisting of 15 lots off Woodward Road approved by Mendon Planning Commission
- **1978 – 1979** - Lot 3 purchased by Jennifer and Fred Bagley, as joint tenants with rights of survivorship. Primary residence constructed and occupied, currently identified as 230 Deer Run
- **1984 – 2000** Lots 4, 10, 13 and 14 purchased; all four lots left undeveloped
- **2024** – Lots 13 and 14 placed in revocable trust for conservation with Jennifer and Fred Bagley as joint co-trustees. The two lots abut the Rutland City Forest on the east and Lot 13 is mere yards from Mendon Brook. It is the intention of the trust to transfer Lots 13 and 14 to the City of Rutland for watershed protection on passing of the second of Jennifer and Fred Bagley
- 2024** – total value of five lots, including primary residence on Lot 3, taxed at \$590,100
- 2025** – Lots 13 and 14 assigned new Tax and Parcel Identification number, new address and appraised at \$169, 800
 - Lots 3, 4 and 10 (with primary residence on Lot 3) reappraised at \$527,100, a reduction of \$63,000
 - Grievance on 6-16-25 reduced appraisal of Lots 13 and 14 to \$147,100; Lots 3, 4 and 10 were left at \$527,100 with the same \$63,000 reduction
 - The value of all five lots increased by \$84,000 to a total of \$674,000 (an increase of 13%)

Appendix C

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18 July 2025

Dr. and Mrs. Frederick Bagley
230 Deer Run
Mendon, VT 05701

Re: pending appeal

Dear Jennifer and Fred:

The listers' handbook addresses a deed that reserves a life estate and power of sale; that is not the form of deed we used but we could have. You have reserved in the trusts to which the lots were conveyed powers of revocation and amendment which are broader than the limited rights referred to in the Handbook. It should be the case that there is no change in ownership because you have retained all rights in the revocable trusts, and therefore to the property and the use of the property.

Although the bill goes in your names as trustees, as legal owners, you remain, individually, beneficial owners, and for most purposes, including for example income tax transactions, there was no transfer and the beneficial owners remain the same.

What the town is purporting to do is the equivalent of asking for copies of your Wills and seeking to tax your Will beneficiaries.

Very truly yours,


Robert S. Pratt

RSP/rs

VI. Annual Reporting and Maintenance

We recommend that you undertake tax mapping a year or two in advance of a reappraisal. After the tax mapping has been prepared, notify landowners of any changes in the acreage you will be listing for their parcels. Landowners can then come to the office to look at the map and decide whether or not to appeal. If a change in acreage results in a change in listed value, you must send out Change of Appraisal Notices to those affected, and follow grievance procedures. (See the grievance section.) [32 V.S.A. § 4111 et seq.](#) Once the appeals on acreage changes have been resolved, you will have a solid basis for organizing and undertaking a reappraisal. We recommend that you update your tax maps and the underlying digital parcel data annually (and get a copy of the digital data, whether you plan to use it or not – you can pass it along to the RPC, as they can use it on your town plan map).

VCGI has worked with municipal and regional partners as well as surveyors to develop the Vermont GIS Parcel Mapping Guideline, which provides information about the process and the products involved in tax mapping. The most recent version of the Guideline is posted at the VCGI website in the ["Standards and Guidelines"](#) section. The Guideline provides template documents such as request for proposals (RFP) and contracts, as well as recommended best practices. VCGI can provide a list of companies who provide tax mapping services. VCGI also manages the [Statewide Parcel Mapping Program](#), which supports towns with information about parcel mapping.

Water and Sewer Assessments

In some areas, charges for use of public water or sewer facilities are added to the taxpayer's property tax bill. Although the charges are often determined by some estimate of actual use, they also may be calculated as a percentage of the listed value. If your town uses the listed value to calculate the sewer or water charge, you must assess property that benefits from the public facilities but which is exempt from property taxes. For example, if there is a state building in your town which is exempt from property taxes but which is connected to the public water or sewer system, it must be assessed so the state can be billed for the water and/or sewer services. [24 V.S.A. Chapter 89.](#)

Property that is owned by a consolidated sewer district is exempt from all property tax ([24 V.S.A. § 3683](#)). Property of a consolidated water district is exempt from property tax in any town of the district. [24 V.S.A. § 3352.](#)

Determining the Owner

Taxable real estate is to be listed to the last owner or possessor on April 1 ([32 V.S.A. § 3651](#)). There is some discrepancy in opinion as to whether this should be the closing date or the date of recording. The choice is yours but you need to be consistent in your practices. PVR uses the closing date relating to Equalization Study sales. Current Use uses the recording date.

Generally, personal property is listed to the last owner on April 1. However, taxable tangible personal estate owned by persons residing outside the state and taxable tangible personal estate owned by persons unknown to the listers shall be listed to the persons having the same in charge. [32 V.S.A. § 3691.](#)

When real estate is mortgaged, the mortgagor (borrower) is the owner. But, if the mortgagee takes possession, then the mortgagee (usually a bank or mortgage company) becomes the owner. [32 V.S.A. § 3652.](#)

An undivided estate must be listed to the estate in case of the executor or administrator. [32 V.S.A. § 3654.](#)

Real estate held in trust must be listed to the trustee(s).

When property is conveyed by a deed which reserves the use and possession for the grantor for his or her life, the property is generally listed to the life tenant and not to the remainderman, according to common law, [Wilmut v. Lathrop, 67 VT 671 \(1895\)](#). However, listers may choose to list it to either the owner or possessor. It

Appendix D - page #1 - cont'd

VI. Annual Reporting and Maintenance

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Appendix B - Page 2

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