

**Town of Pomfret  
Board of Listers**

**2022 Grievance Hearings – Minutes and Decisions**

Board of Listers: Norm Buchanan (Chair), Rebecca Fielder, Neil Lamson

Appellant: Henry Spalding

**May 26, 2022**

**11:30am –**

Henry & Tara Spalding, 520 High Pastures Road, Parcel # 5004, house & 3.44 acres. Current assessment: \$580,290.

Mr. Spalding explained that the property was purchased from another family member for \$600,000 in May of 2021 and that they negotiated the price – it was not put on the open market. No appraisal was done. He also noted that the sale included personal property such as a truck, lawn tractor, furnishings, décor, appliances, and tools. Mr. Spalding has suggested a Fair Market Value (FMV) of \$480,000, and offered 4 comparables to support his opinion of FMV.

The Listers explained that the purchase price on the Property Transfer Tax form (VT form PTT-172) shows the purchase price of \$600,000 with \$0 being paid for personal property, which is in error if the sellers did indeed include personal items as part of the sale. That form will likely need to be amended with the State. The Listers asked Mr. Spalding to provide an itemized list of the value of the personal items that would need to be “deducted” from the sale price.

At the site visit on May 29<sup>th</sup>, the Listers and Mr. Spalding inspected the entirety of the house, garage, and yard. It was noted that the house appeared to be in the same condition and grade as it was during the 2009 reappraisal. No updates had been made since then and the property card showed the correct information.

After the site visit, the Listers marginally lowered the influence factor of the housesite land to reflect the proximity of the house to the road, resulting in a new value of \$571,540.