

Agenda  
Warren Selectboard  
December 27, 2022  
Warren Municipal Building  
6:30 PM  
Via Zoom or In Person

6:35 PM – Public Comment

6:40 PM – Agenda Changes if Any

6:45 PM – Lister Changes to The Grand List

7:00 PM – Green Mountain National Forest Update –Chris Mattrick

7:15 PM - Refine Budget/Discussion of Capital before January Warning

7:45 PM – Other Business

1. Verizon Update

7:55 PM – Approval of Minutes for December 13, 2022

7:58 PM – Approval of Payroll Warrants and Accounts Payable

*\$17,306.71 \$207,782.32*

8:00 PM – Executive Session Personnel Merit Raises

On Going:

ARPA

Town Garage

Town Meeting 2023

Topic: Town Of Warren's Zoom Meeting

Time: Dec 27, 2022 06:30 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/84055335642?pwd=UWtnQ0tBM21ORUttYy9seUYxdStCZz09>

Meeting ID: 840 5533 5642

Passcode: 639240

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+1 507 473 4847 US

+1 564 217 2000 US

+1 669 444 9171 US

+1 669 900 6833 US (San Jose)

+1 689 278 1000 US

+1 719 359 4580 US

+1 253 205 0468 US

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 360 209 5623 US

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**Minutes of December 27, 2022**

Warren Selectboard  
6:30 PM  
Warren Municipal Building  
Via Zoom or In Person

**Members Present:** Luke Youmell, Chair, Andrew Cunningham, Vice Chair, Robert Ackland, Camilla Behn & Devin Klein Corrigan.

**Others Present:** John, Egan, Dennis Gray, Mary Jane & Tory Erdinson, Helen Bridgewater, Steve Glazer, Tom Wilson, Connie Coleman, Dorothy Tod, MGB Phone, Robert Berg, Jessica Bennett, Ty Nelson, Peter Woolson, James Crafts, Andrew Bombard, Perry Bigelow, Kate Wanner, Roni Donnenfeld, Brook Dingledime, Blaire Scaglione, Jane Macan, Chris Mattrick, Kyle McLaughlin, Cindy Bond, Kyla Westover, Katrina?, Kim's iPhone, Omar's iPad, Mary's iPhone, Win Smith, Alice Cheney, Miranda (TV44/45), Erika (VR), Sandra Brodeur, Jim Edgcomb, Kristina Grado, Callie?, Peter Schneider, Nicola Reid, Chet Monroe.

**6:35 PM – Public Comment** - Warn Land Use Development Regulations twice, once in January sending to the VR for publication on January 26, (Required 15 day) and then the second week of February for the Land Use Development Regulations Public Hearing on the February 14, 2023 for extra notification.

**6:37 PM -Lister Corrections to Grand List** – Sandra Brodeur– Ms. Brodeur came to the Selectboard to present changes to the Grand List. The total Lister Corrections were in the amount of a decrease of \$4,490.38.

Motion by Mr. Cunningham to approve the Lister Corrections for 2022, seconded by Ms. Behn. All in Favor: VOTE: 5-0.

Ms. Brodeur also presented to the board the proposal for Reappraisal of the Town of Warren to be completed by Ed Clodfelter to be started in 2024 to be completed in 2026. The lister's have already contracted with them to get scheduled. The board also received the 2022 Equalization Study Results for 2022. The Common Level of Appraisal (CLA) is at 74% and the coefficient of dispersion (COD) is at 22.32%.

**6:42 PM – Agenda Changes:** - Move Executive Session to discuss personnel merit increases up to 6:40 PM – Motion by Mr. Ackland to go into Executive Session to discuss Merit Increases Personnel, inviting Mr. Bombard, Highway Road Foreman, seconded by Mr. Cunningham. All in Favor: VOTE: 5-0.

**7:01 PM –** Motion by Mr. Ackland to come out of Executive Session, seconded by Mr. Cunningham. All in Favor: VOTE: 5-0.

No Action Taken

**7:05 PM – Green Mountain National Forest Update** – Chris Mattrick – Mr. Mattrick came to update the board as follows:



1. The GMNF has received a proposal from the Mad River Riders Mountain Bike Group to expand the trail network at Blueberry Lake. There will be an advertised Public Comment Period regarding that proposal.
2. Velamont Trail – There has been no defined footprint of the Trail through the GMNF or through Warren. In the future there will be a public comment period regarding this.
3. Does Warren have a trail Policy regarding motorized vehicles? Mr. Cunningham commented that “no Warren does not have a policy”.
4. Lincoln Gap Parking Area – Town of Lincoln – The GMNF has been working with the Town of Lincoln to revitalize the two parking lots at the top of Lincoln Gap for safety. They will be restructuring existing roadway to the lower parking lot and near the roadway parking after that and pave any area’s disturbed. The project is currently in design with construction in 2024.
5. Warren Falls – Mr. Mattrick commented that they do not get information regarding accidents or incidents that have happened at the Falls. They do patrol the parking lot area 4 times week and the Mad River Stewardship patrols it 1 a week. They have been having issues with the port-a-let contractor concerning the pumping and cleaning of it. They are looking into other solutions. They will be installing the fence at the end of the trail down to the falls. They also have had a few complaints that Emergency Vehicles are having difficulty getting off the road. Mr. Mattrick asked if the Town could help with equipment to widen that area in the future. The board agreed.

512 Acre Purchase of Land in Lincoln Gap Tax Bill - There seem to be a lot of discussion on who should pay the taxes for that parcel. The Forest Service does not pay taxes, instead it is a yearly Payment in Lieu of Taxes that the Town receives. Ms. Wanner commented that the Trust for Public Lands does not pay for it. The board would follow up with clarification on this.

Ms. Klein Corrigan asked about getting another port-a-let to be located at the Mountain Bike Trail Head at Blueberry Lake. Mr. Mattrick recalled that the Town did not want to put one there as it would impact visually to the site of the area. Mr. Mattrick commented that he did not like the idea as he would put another port-a-let at Warren Falls because of the use than Blueberry Lake. Mr. Ackland asked about a solid cement building that would take loads of waste. Mr. Mattrick commented the problem is that the GMNF does not have enough staff to maintain and clean them. He also commented that the buildings are about \$60,000- \$70,000 investment.

Ms. Wanner brought up the concern about the binding plant that is covering the blueberry bushes at Blueberry Lake. Mr. Mattrick made a note of this to look at. The board thanked Mr. Mattrick for coming in.

**7:26 PM Refine/Budget/Discussion Capital before January Hearing.** – The board discussed about having meetings on January 10, the 17<sup>th</sup> if needed, and January 24. The Capital Budget Hearing will be warned for January 24, 2022. Mr. Ackland commented that there were a few minor details that needed to be filled in the budget such as the highway salary line, revenue lines etc.



A recommendation was made that since the two culverts did not happen in 2022 on the Access Road, that the money left be transferred to the Capital Account Bridges, so that they would not have to raise as much money for the project.

Motion by Mr. Cunningham to move \$199,000 money from Bridges in the general Bridges Budget to the Capital Bridges, seconded by Mr. Cunningham. All in Favor: VOTE: 5-0.

**7:47 PM – Other Business**

1. **Verizon Update** – Ms. Behn clarified that there is no formal application that has been filed with the PUC, it is just a public notice and we do not know all the facts about the project as Verizon cancelled their first meeting with the Town due to attorney issues. Mr. Ackland commented that he felt that the board should sit down, be unbiased and listen to all parties and get all the facts. He felt that many were getting ahead of the process without knowing the facts. He commented that he will not make any decisions until he has heard and seen all the information related to the project. He commented that everyone should take the time to review the Land Use Development Regulations from beginning to end and not just target the one area of telecommunications piece just because Verizon is proposing a Tower. Ms. Behn commented that the Planning Commission has had two public hearings on the Land Use Development Regulations taking comment during the process. The Selectboard has not had their public hearing and is scheduled for February 14, 2023 to hear comments about the completed Land Use Development Regulations. Ms. Behn commented that there is Public Hearing with Verizon on January 9, 2023 and January 23, 2023 if needed.

**8:00 PM – Other Business**

**ARPA** – Mr. Cunningham commented that the ARPA Committee has not yet met due to the holidays and other things that have come to the fore front such as Verizon, 2023 Budget and the Land Use Development Regulations. For those looking to apply, there is no process yet. The requests must first benefit citizens of Warren, and be ways to be transformational. He commented to all funders seeking funds please be patient.

**8:11 PM – Approval of Minutes for December 13, 2022** – Motion by Mr. Ackland to approve the Minutes of December 13, 2022, seconded by Ms. Behn. All in Favor: VOTE: 5-0.

**8:12 PM – Approval of Payroll Warrants** – Motion by Mr. Ackland to approve the payroll warrants as presented for \$17,306.71, seconded by Ms. Behn. All in Favor: VOTE: 5-0.

**8:13 PM – Approval of Accounts Payable Warrants** - Motion by Mr. Ackland to approve the accounts payable warrants as presented for \$207,782.32, seconded by Ms. Klein Corrigan. All in Favor: VOTE: 5-0.

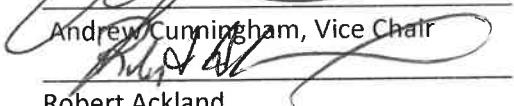
**8:15 PM** – Motion to adjourn by Mr. Ackland, seconded by Mr. Cunningham. All in Favor: VOTE: 5-0.



Minutes Respectfully Submitted by,  
Cindi Jones, Warren Town Administrator

The Warren Selectboard

  
Luke Youmell, Chair

  
Andrew Cunningham, Vice Chair

  
Robert Ackland

  
Camilla Behn

  
Devin Klein Corrigan



Lister corrections for 2022

12/27/2022

012002.5-Lister's calculation error- was \$104800-now 78800-tax difference -\$549.33

They sold two acres and we never subtracted it from the main card

418064-We made a correction added water and sewer-+\$169.03

048-000-103-Combined two adjoining parcels but did not inactive one -\$4067.15

Alpine

Parcels 418133 & 418236-were bought at tax sale in 2019 but were never

Charged to the new owner for 2020-2021 so we corrected it this year and need

To remove charges of \$42.93 to clear up the account. -\$42.93

Total to remove -\$4,490.38

The Warren Listers appreciates your help in correcting these errors. Thank you



Sandra Brodeur Chairman

Warren Board of Listers





State of Vermont  
Department of Taxes  
133 State Street  
Montpelier, VT 05633-1401

Agency of Administration

Phone: (802) 828-5860  
Fax: (802) 828-2239

December 22, 2022

00348  
Chair, Selectboard  
Town of Warren  
PO Box 337  
Warren, VT 05674

## 2022 Equalization Study Results

This letter serves as notification of the results of Property Valuation and Review (PVR)'s 2022 equalization study. Every year we are required to certify the equalized education property value (EEPV or EEGL) and coefficient of dispersion (COD) for each Vermont town (32 V.S.A § 5406). This letter also communicates the Common Level of Appraisal (CLA) for your town and explains how it will impact your homestead and nonhomestead education tax rates.

Education Grand List (from 411):	\$756,182,311
Equalized Education Grand List (EEGL):	\$1,029,795,140
<b>Common Level of Appraisal (CLA):</b>	<b>73.46% or 0.7346</b>
Coefficient of Dispersion (COD):	22.32%

For a copy of your town final computation sheet and final certified sales report, please see:  
[tax.vermont.gov/municipal-officials](http://tax.vermont.gov/municipal-officials)

The **education grand list** listed here is what was reported by your town to the state on the 411 form with your town's cable (if applicable) and tax increment financing (TIF) amounts (if any) included. This number represents the town's total property value that is subject to the education property tax (from the most recent grand list available) and serves as the numerator in the computation of the CLA. Please note tax revenue from any TIF property value is subject to allocation (32 V.S.A. § 5404a).

The **equalized education grand list (EEGL)** represents PVR's statutorily-mandated estimate of total fair market value of the education grand list in your town and serves as the denominator in the computation of the CLA. To find out more about how the equalization study is conducted, how to read the certified sales report, and additional instructions on how to appeal your results, please see the "Introduction to Vermont's Equalization Study" document at:

[tax.vermont.gov/municipal-officials](http://tax.vermont.gov/municipal-officials)

The **common level of appraisal (CLA)** is determined by dividing the education grand list by the equalized education grand list (32 V.S.A. § 5401). A number over 100% indicates that property in your town is generally listed for more than its fair market value. A number less than 100% indicates that property is generally listed for less than its fair market value. A CLA below 85% or over 115% necessitates a reappraisal (32 V.S.A § 4041a). The homestead and nonhomestead tax rates in your town will be adjusted by your town's CLA (32 V.S.A § 5402).



The nonhomestead rate in your town will be the statewide nonhomestead rate divided by your CLA. The homestead rate will be the town homestead rate (which is determined by the per-pupil spending of any school district(s) to which your town belongs) divided by the CLA. A CLA greater than 100% will result in a downward adjustment of tax rates, and a CLA less than 100% will result in upward adjustment.

To get answers to many common questions about tax rates and how they are determined and to see how the current year property tax rates for your town were calculated, please see the department's education tax resources at:

**[tax.vermont.gov/education-tax-rates](http://tax.vermont.gov/education-tax-rates)**

The **coefficient of dispersion (COD)** is a measure of how fairly distributed the property tax is within your town. It is calculated as the average of the (absolute) difference of each sales ratio (list price divided by sales price) in the study from the median ratio. That result is then divided by the median ratio to get the COD, which is expressed as a percent (32 V.S.A. § 5401). A high COD means that within your town many taxpayers are paying more than their fair share, and many are paying less than their fair share. A COD over 20% necessitates a reappraisal (32 V.S.A. § 4041a).

**Appeals:** A municipality may petition the director of Property Valuation and Review for a redetermination of its EEPV and/or COD (32 V.S.A. § 5408). All petitions must be in writing and signed by the chair of the municipality's legislative body. Petitions should contain a plain statement of matters being appealed and a statement of the remedy being sought. **Petitions must be received by PVR by the close of business on the 35th day after mailing of this letter.**

Additional instructions on appeals can be found in the "Introduction to Vermont's Equalization Study" document at:

**[tax.vermont.gov/municipal-officials](http://tax.vermont.gov/municipal-officials)**

We at PVR are aware that many towns are concerned about the change in the market due to the effects of Covid-19 over the past few years. Sales have increased generally in price and some towns have seen this more than others. This is a typical real estate market reaction which is seen when conditions in the world change such as economy, politics etc.

As a result, there are more towns experiencing large drops in their CLA. This is to be expected in a market shift. There will also be many more reappraisal orders going out to towns than in a typical year as a result. If you have concerns about your results you should talk with your District Advisor about what the best plan of action might be for your town.

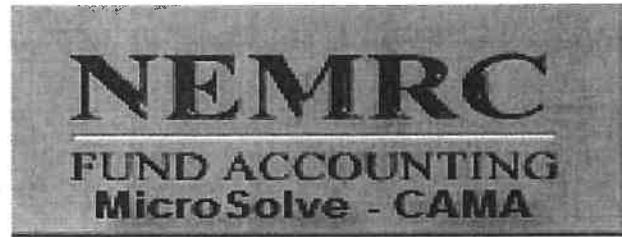
If you have any questions, please contact your **district advisor**, or call 802-828-5860.

Sincerely,



Jill Remick, Director  
Property Valuation and Review

cc: Chair, Board of Listers  
Chair, School Board  
Superintendent of Schools  
Town Clerk



## Proposal for Reappraisal of Warren Town of Warren, VT

Submitted by:

**NEMRC**

P.O. Box 360  
Fairfax, Vermont 05454

Phone 800-387-1110

E-mail [ed@nemrc.com](mailto:ed@nemrc.com)

December 5, 2022

## **PART 1 – Appraiser/Staff Qualifications**

## **New England Municipal Resource Center**

NEMRC has been providing municipal software and services to Vermont towns for over 35 years (NEMRC also has accounts around the country). Integrated modules include General Ledger, Accounts Receivable, Payroll, Utility Billing, Animal licensing, Tax Administration, Grand List, Planning and Zoning, GIS Tax Mapping, and CAMA (Computer Assisted Mass Appraisal).

In addition NEMRC provides training, software support, hardware support, disaster recovery backup services, and cloud services.

### **Reappraisal/Update Projects**

The follow towns are past, present and future NEMRC reappraisal projects.

2012 - Bloomfield  
2013 - Brighton (Update), Landgrove, Wheelock  
2014 - Putney, Wheelock  
2015 - Calais (Update), Northfield  
2016 - Chelsea, Charlotte, Starksboro, Whitingham, Woodstock  
2017 - Chittenden, Hinesburg, Monkton  
2018 - Andover, Bradford, Bristol, Hyde Park, Londonderry  
2019 - Cavendish, Clarendon, Kirby, Maidstone, Middlebury, Rupert, Washington, Vernon  
2020 - Barnet, Brandon, Chester, Johnson, Landrove, Leicester, Newark, Stockbridge, Westfield, Woodford  
2021 - Arlington, Danville, Halifax, Ryegate, Readsboro, Waterford  
2022 - Canaan, Sutton, Milton, Fairfax, Searsburg, Pittsfield  
2023 - UTG, Danby, Richford, Richmond, Charlotte (update), Fairfield, Morristown  
2024 - Bridport, Brunswick, Lincoln, Lunenberg, Monkton, Moretown, Shoreham, Starksboro, Stamford, West Windsor, Vershire

### **Assessor/Assessment Services**

In addition to reappraisal/update projects, NEMRC provides Assessor/Assessment services to the following towns:

Brandon	Hyde Park	Moretown	Bridport
Brighton	Johnson	Panton	Stamford
Cavendish	Leicester	Pownal	Wells
Charlotte	Maidstone	Readsboro	Westminster
Whitingham	Richmond	Sutton	Shaftsbury
Newark	Moretown	Huntington	Wallingford
Hinesburg	Milton	Richmond	Morgan

## NEMRC Appraisal/Assessment Staff

The following NEMRC staff provides reappraisal and/or assessment services to municipalities across Vermont:

Name	Title	Designation	Experience
Edgar Clodfelter	Sr. Appraiser	VMPA	PVR, APAS, Sigma Systems, Lister, Assessor, Valuation Specialist
Lisa Truchon	Admin/Appraiser	VMPA	Lister, Appraiser, Treasurer, Assessor
Al Coonradt	Appraiser	VPA III	Lister, Appraiser, Data Collector, Assessor
Scott O'Neil	Data Collector		Data Collection
Jean Wilson	Appraiser	VMPA	Lister, Data Collection, Team Leader
John Tiffany	Appraiser	VPA II	Forester, Data Collector, Assessor
James DeShone	Appraiser		Lister, Appraiser, Assessor
Todd LeBlanc	Appraiser	VMPA	Appraiser
Jacob Stoddard	Appraiser		Data Collection
			Data Conversion,
Cassandra Datilio	Admin/Appraiser		Administrative Assistant, Appraiser
David Ingelse	Data Collector		Data Collection
Joe Zingale	Data Collector		Town Manager, Data Collection
Garrett Cousino	Data Collector	VPA I	Data Collection
Louis Coccia	Data Collector		Data Collection, Asst.Town Clerk
Erik Waring	Data Collector		Lister, Data Collector
Marla Waring	Date Collector/Admin		Lister, Asst. Town Clerk
Nate Stoddard	Data Collector/Administrator		Administrator, Data Collection
Kevin Grassi	Appraiser	VPA I	Data Collection

## Certification

NEMRC has been approved as an "Appraisal Firm", and Edgar A. Clodfelter, Lisa Truchon, Jean Wilson and Todd LeBlanc have been certified as a "Project Supervisor" and "Appraiser" under the provisions of Rule #86-P65 as specified by Property Valuation and Review for the completion of contract reappraisals in the State of Vermont.

## References

The following individuals should be contacted as references:

Lori Frohock, Town of Milton, VT  
43 Bombardier Rd.  
Milton VT 05468  
893-6655

Jeremiah Sund, Town of Londonderry, VT  
100 Old School Street  
Londonderry VT 05155  
824-3356

Alison Dickinson, Town of Middlebury, VT  
77 Main Street  
Middlebury VT 05753  
388-8100

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Canaan Listers, Town of Canaan, VT  
318 Christian Hill  
Canaan VT 05903  
266-3370

Pat McNall, Fairfax, VT  
12 Buck Hollow Rd  
Fairfax VT 05454  
849-6111 Ext 14

## **PART 2 - Proposal & Description**

## **Description of Work**

NEMRC will reappraise all real property in Warren using the NEMRC/MicroSolve computer assisted mass appraisal (CAMA) system. NEMRC will utilize a market-modified cost approach to value property in Warren. The cost tables will be Marshall & Swift cost tables provided by MicroSolve under the State of Vermont contract with Property Valuation and Review (PVR). NEMRC may utilize other valuation techniques, such as comparable sales, regression and the income approach to substantiate the final values.

### **Land Valuation:**

NEMRC will establish a land schedule based on recent sales in the Warren area. The schedule will use an added value approach that allows for the calculation of the Housesite/Homestead value. The added value land schedule builds a curve by determining a series of benchmark points and developing linear equations between the points. Grade adjustments for land will be developed based on sales.

### **Building Valuation:**

Building data will be collected using the established data set for the Marshall & Swift database. The Marshall & Swift data provides the basis for valuation using the cost approach. A time/location adjustment will be determined based on recent sales to adjust the cost tables to market value. A standard depreciation table developed for Vermont by NEMRC will be used for physical depreciation of residential dwellings.

The NEMRC/MicroSolve system contains a market approach using comparable sales and the same Marshall & Swift data set. This may be utilized to add strength to the modified cost values.

### **Data Conversion and Entry:**

The grand list data currently used by the Warren Assessor will be used. Data entry will be completed by the NEMRC staff. NEMRC staff may use standard workstations, notebook computers and the MicroSolve tablet system for updating data and pictures.

### **Sketches:**

Each improved property will have a computer-generated sketch produced on a property record sheet using the APEX sketching program. Upper and main floor areas of dwellings will be sketched.

### **Digital Pictures:**

Digital pictures will be taken of the residential and commercial buildings, and significant outbuildings, and will be linked to the CAMA database by the NEMRC staff.

### **Property Inspections:**

NEMRC will inspect all real property in Warren. This includes both exterior and interior inspections when provided access to the interior of the dwelling. NEMRC will assist the Assessor in determining the areas for mailing an inspection notification prior to completing inspections in a given area. The Listers office will complete the mailing notification. If the property owner is not home at the time of the original inspection, a card stating that a visit was made, and how to make an appointment for an inspection, will be left at the time of each visit. The Warren Listers office will contact property owners and make appointments for the property inspectors. Near the end of the reappraisal a notice may be sent to property owners that need an inspection with information on how to make an appointment.

### **OPDV:**

NEMRC will utilize the Online Property Data Verification system for the reappraisal. This process allows property owners to verify their property data using an online system. Any discrepancies can be reported to the staff for correction or an inspection.

### **Field Review Process:**

After completion of data collection and data entry, NEMRC will complete a thorough field review of all parcels in Warren. This will consist of a drive-by of parcels to review data entered into the CAMA system, and establish final values. After completion of the field review, a final review report will be generated to allow the Listers office to examine and question the final value determinations.

### **Office:**

The Town of Warren will provide office space. This office will include reasonable workspace, phone and wireless internet access, filing cabinets, and copies of records, as well as access to a copy machine and printer.

The Town will allow remote access to the Warren CAMA system either via NEMRC Support module (FixMe IT) or NEMRC Cloud services.

## **Timeframe/Costs**

The reappraisal will begin during July 2024, for completion in 2026. Change notices will be sent to meet State mandated timelines.

### **Timeline:**

The following is the tentative timeline for completion of the reappraisal (two year):

- July 2024 - April 2026 - Data Collection and Data Entry
- April - May 2026 – Field Review
- May 2026 - Final Review
- May 2026 – Pre-Hearings
- June 2026 - Lodge Grand List and Grievance Hearings

### **Cost of Reappraisal:**

The total cost of the reappraisal will be \$324,000. This includes inspections of all property, data entry, sales analysis and the development of schedules incorporated into the computer assisted mass appraisal system, digital pictures, and formal grievance and Board of Civil Authority hearings. These rates are based on a parcel count of 3,144 parcels, which does not include exempt properties. Beyond this number parcels will be charged at \$100 per parcel. Hearings requested beyond BCA hearings will be billed at \$150 per hour.

The Town will hire an independent appraisal of the Sugarbush Ski Area resort. NEMRC will incorporate the appraised value into the appropriate assessment database.

NEMRC reserves the right to discuss/negotiate changes in costs by January 2024.

### **Payment Schedule:**

Payment will be a monthly rate of \$13,500.00 for a period of 24 months beginning July 2024,

## **Assistance from the Town of Warren**

The role of the Listers office will be extremely important in order to complete the project in a timely fashion. The Listers office will be involved with making appointments for inspections as needed, mailing postcards, making appointments for hearings and mailing notices.

The Listers office will generate all reports (Cost, PRC) deemed necessary for properties to be included in the town files.

The Town will provide copies of existing records in road or 911 orders. The Town will

provide copies of tax maps.

### **Expenses Allocated to the Town of Warren**

The Town of Warren will be responsible for the expenses and salaries of the Town officials during the course of the reappraisal.

The Town will be responsible for expenses relative to the purchase of computer hardware and software, and all necessary licenses and manuals for use by the Town.

The Town will be responsible for the cost of supplies such as paper, post cards, postage, and the production and mailing of change of appraisal notices. The Town will provide adequate space for pre-hearings and formal hearings.

The Town will be responsible for hiring and payments of an appraisal of the Sugarbush Ski resort.

It is agreed that nothing herein shall be construed to make any NEMRC staff person an employee of the Town of Warren, but employees of NEMRC.