

## TOWN OF BARRE - TAX GRIEVANCE HEARING

October 14, 2015

### AGENDA

(This meeting is being audio taped.)

1. Reconvene the FY 2015-2016 Tax Grievance Hearing 6:30 p.m.
2. Changes to the Agenda
3. Administer Oath to Board Members who were not present at the August meeting:  
I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue between taxpayers and Assessor submitted for my decision. So help me God (or under the pains and penalties of perjury).
4. Consider approving minutes of September 23, 2015.
5. Colby Inspection Committee Report
6. A) Hear the appeal of Novus Barre Town Solar LLC 6:40 p.m.  
Assessor & Appellant will be administered their respective oaths.
7. Appoint the Inspection Committee for Novus Barre Town Solar LLC
8. Other Business:
  - A) Next Meeting - Set meeting date to hear the Inspection Committee Report - within 30 days (October 28/29 or November 4/5)
  - B) Regular Abatement Meeting January 13, 2016
  - C) Any other business which may come before the Board
9. Recess the tax grievance meeting.

### TAX GRIEVANCE HEARING MINUTES

October 14, 2015

**CALL TO ORDER** - Chair Paul Malone Isabelle called the Tax Grievance Hearing meeting to order on this 4<sup>th</sup> day of August 2015 at 6:30 p.m.

**ROLE CALL** - The following members were present: Vice Chair J. Guy Isabelle, Town Clerk-Treasurer Donna J. Kelty, Jeff Blow, Pearl Bugbee, William Bugbee, J.P. Isabelle, Philip Kolling, Robert LaClair, Edward Paquin, Jay Perkins, Virginia Poplawski, Rolland Tessier, R. Lee Walther, Sheila Walther, and Tom White. Those absent were Gordon Booth, Charles Castle, Tracy Delude, Paul Malone, W. John "Jack" Mitchell, and Christopher Violette.

Others present included Assessor Joseph Levesque. Karen Tyler (agent for Novus Barre Town Solar LLC) and by telephone Novus Barre Town Solar LLC attorney Colin Tenney.

### AMEND THE AGENDA

The agenda Item 8, Other Business, was amended to add discussion for general housekeeping.

### MINUTE APPROVAL

*On a motion by William Bugbee and duly seconded the BCA voted to approve the meeting minutes of September 23, 2015. The motion passed with the following not present for the vote: Gordon Booth, Charles Castle, Tracy Delude, Paul Malone, W. John "Jack" Mitchell, and Christopher Violette.*

**BCA OATH**

The BCA members were reminded they are still under oath. All present were advised the tax grievance hearings are being audio taped. Please speak clearly and identify yourself prior to speaking.

**COLBY INSPECTION REPORT**

Inspection Committee Chair Sheila Walther stated that on September 24, 2015 she called Christopher Colby. He returned the call on stated he was withdrawing but forgot to notify the Town at which time he was informed something was needed in writing. An attempt was also made to contact the new property owner with no response. Ms. Walther submitted into evidence the written report detailing the committee actions and the email from Mr. Colby confirming his appeal withdrawal.

*On a motion by William Bugbee, seconded by R. Lee Walther, the Tax Grievance Board voted to accept the withdrawal request of the Christopher Colby appeal on the property described as 5 Scenic View Drive, Tax Map 037 Lot 092-00. The motion passed with the following not present for the vote: Gordon Booth, Charles Castle, Tracy Delude, Paul Malone, W. John "Jack" Mitchell, and Christopher Violette.*

**NOVUS BARRE SOLAR FARM LLC**

Others present included Assessor Joseph Levesque, Karen Tyler, Dunkiel-Saunders, Burlington, Vermont and Attorney Colin Tenney, by phone, from Colorado representing NOVUS. It is noted that NOVUS Solar Farm LLC is a subsidiary of AES Distributed Energy.

Assessor Levesque, Ms. Tyler, and Mr. Tenney were all administered the oath.

Mr. Levesque, through his evidence, reiterated the value currently placed on the solar farm was incorrect. The State of Vermont has directed that a "discounted cash flow method" is to be used and the value should be reduced. He made a request to the Selectboard to reduce the value through Errors & Omission, but it was denied, thus this appeal.

Ms. Tyler gave an overview of the process for "discounted cash flow" method. While NOVUS has not had the opportunity to review Mr. Levesque's new value, based on what he states the taxes due will be it sound as though it is in the ballpark. Mr. Tenney did say the value to sell the property would be around the \$2.2 million range. However, the valuation for tax purposes, by law, is not associated with sales price.

*On a motion by JP Isabelle, seconded by Virginia Poplawski, the Board voted to close the testimony and appoint an inspection committee. The motion passed with R. Lee Walther and Sheila Walther voting no. The following were not present for the vote: Gordon Booth, Charles Castle, Tracy Delude, Paul Malone, W. John "Jack" Mitchell, and Christopher Violette.*

Motion discussion focused on not knowing the role of the BCA with regards to establishing a value (fair market based on sales versus other methods); appointing an inspection committee is following due process; how to write an inspection report; should the issue be sent back to the Selectboard to deal with; and how to value the property in question when we do not have access to this specialized program.

The Clerk of the Board was instructed to send the Town Attorney a letter asking his opinion on the following:

1. Confirm whether or not the BCA has the legal authority to determine a property value on anything other than the fair market value sales approach?

BARRE TOWN TAX GRIEVANCE HEARING – OCTOBER 14, 2015 continued:

- 2. If we can, what is the correct procedure/report for the Inspection Committee to follow with regards to a solar farm, keeping in mind the BCA does not have access to the "program" which can assist us with determining a value?
- 3. What are the consequences to the Town of Barre if the BCA denies the request?
- 4. Can the Selectboard reconsider their decision to deny the Assessor's Error & Omissions?

**INSPECTION TEAM**

The consensus of the Board is to appoint JP Isabelle, Rob LaClair and Phil Kolling.

**OTHER BUSINESS**

Sheila Walther asked if all material could be stamped with a "received date" even though there may be a cover document. The clerk stated each page would be stamped with a received date.

The consensus of the Board is to hold the next meeting on October 28, 2015.

**RECESS UNTIL OCTOBER 2015**

*On a motion by JP Isabelle, seconded by Rob LaClair, the Tax Grievance Hearing was recessed at 7:47 p.m. to reconvene on Wednesday, October 28, 2015 at 6:30 p.m.*

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*Donna J. Kelty, Town Clerk-Treasurer*

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*B.C.A. Chair*

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**BARRE TOWN BOARD OF CIVIL AUTHORITY REPRESENTATIVES**

*Oaths are on the next page.*

TOWN OF BARRE - TAX GRIEVANCE HEARING  
OATH OF BOARD MEMBERS

Commencing August 4, 2015

I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue between taxpayers and Assessor submitted for my decision. So help me God (or under the pains and penalties of Perjury).

Name	Signature
Jeff Blow	x <i>Jeff C. Blow</i>
Gordon Booth	x <i>Gordon Booth</i>
Pearl Bugbee	x <i>Pearl Bugbee</i>
William Bugbee	x <i>William Bugbee</i>
Charles "Chip" Castle	x <i>Charles Castle</i>
Tracy Delude	x <i>Tracy Delude</i>
J. Guy Isabelle	x <i>J. Guy Isabelle</i>
JP Isabelle	x <i>JP Isabelle</i>
Donna J. Kelty	x <i>Donna J. Kelty</i>
Philip Kolling	x <i>Philip Kolling</i>
Robert LaClair	x <i>Robert LaClair</i>
Paul Malone	x <i>Paul Malone</i>
W. John "Jack" Mitchell	x <i>W. John Mitchell</i>
Edward Paquin	x <i>Edward Paquin</i>
Jay Perkins	x <i>Jay Perkins</i>
Virginia Poplawski	x <i>Virginia Poplawski</i>
<del>Roland</del> Roland Tessier	x <i>Roland Tessier</i>
Christopher Violette	x <i>Chris Violette</i>
R. Lee Walther	x <i>R. Lee Walther</i>
Sheila Walther	x <i>Sheila M. Walther</i>
Tom White	x <i>Tom White</i>