Middletown Springs Board of Civil Authority Approved Minutes August 11, 2021. 7:00PM

Members Present: Terry Redfield, Patty Kenyon, Leslie Silver, Robin Chesnut-Tangerman, Neil Russell

Listers: Pat Hemenway, Sally Achey

Public: Dan Querrey

Neil R has recused himself from the tax question regarding the Querrey property but will participate in the voter checklist portion of the meeting.

Called to order at 7:10 by Patty K. Meeting is being recorded as required by law.

Part 1 - Tax Appeal

Tax appeal by Dan Querrey regarding the 5 acre parcel on Orchard Rd hosting the solar array. The array is owned by Orchard Solar LLC.

The Listers have provided several documents, attached at the end of these minutes.

Listers have revised the value of the 5 acre parcel up to a value of \$128,800. Lister Sally Achey read the definition of Fair market value from the VT Secretary of State in 2009 guidelines. Valuation can be based on cost approach, market approach, or income approach.

Working with Property Valuation and Review (PVR) district advisor Christy Wright the listers used the income approach and the "uniform capacity tax". Income was estimated to be \$1000 per month based on other arrays around the state (Listers did not have the actual lease, since provided. Property owner stated the lease income is \$10,000/year.)

Dan Querrey did grieve the valuation initially which was the reduced from \$128,755 to \$107,300, and he thanks the listers for their work. He reviewed the history of the array plan in which it was moved several times finally ending up, not by their choice but due to legal opposition, on their best, most level land. They insisted on minimally invasive construction: driven piles, minimal trenching, and the power going to socially responsible companies. The final contract is with Simon Pearce Glass.

The Querrey's understanding is that the Uniform Capital Subject Tax would be paid by the owners of the array, Orchard Solar LLC, and the Querreys expected a 25% reduction in the value of that land which is appraised at its highest agricultural value. Instead there was a major increase in the valuation of the land. Dan Querrey said, "My property has not increased in value one penny due to that array. I don't own it, I can't sell it or move it or take it with me. It is not mine. The lease has value which I pay income tax on."

There was extensive discussion about "fairness" and clarifying questions to understand the process and the underlying assumptions and regulations. The listers say that the valuation is not their work, but that of PVR.

Robin moved to form an inspection committee composed of all 4 members who participated in this hearing. Terry seconded. Approved 4-0.

Leslie moved to recess this portion of the meeting until such time as the inspection committee will meet at the site. Terry seconded. Approved 4-0.

Dan Querry asked whether he should pay his tax bill while this issue is pending. He was advised that yes he should to avoid the possibility of interest or penalties.

Hearing recessed at 8:45pm, to be reconvened upon receipt of Inspection Report.

Part 2 - Voter Checklist Biennial Certification

Members participating: Patty Kenyon, Leslie Silver, Terry Redfield, Neil Russell, Pat Hemenway, Robin Chesnut-Tangerman

Since the previous meeting Patty has gone through the checklist again and marked with a "C" everyone who is being challenged. Challenge letters have not yet ben sent. This update us current as of August 11, 2021.

716 names on the checklist 98 challenges to be sent

Leslie moved to certify the completion of the biennial purge of the voter checklist. Neil seconded. Approved 6-0.

Pat moved to adjourn, Neil seconded. 6-0. Adjourned at 9pm

Respectfully submitted,

Robin Chesnut-Tangerman BCA Clerk