Board of Civil Authority – Meeting & Deliberation Session Approved Minutes Middletown Springs Historical Society September 16, 2021 at 7:00PM

The meeting was called to order at 7:03 by Patty Kenyon, reconvening the Tax Appeal hearing of August 11, 2021.

Present: Patty Kenyon, Terry Redfield, Leslie Silver. Pat Hemenway, and Robin Chesnut-Tangerman.

Pat H questioned why more board members were not present, whereupon Patty Kenyon clarified that only those BCA members who had heard the original testimony and the inspection report can participate in the deliberative session. In this case that means only the four members of the inspection committee. Deliberative session need not be open meetings.

Robin Moved and Leslie seconded to accept the report of the inspection committee. Approved 4-0.

There was extensive discussion of the role and authority of the BCA in a tax appeal hearing.

At 7:50 PM moved to adjourn the hearing portion of the meeting and enter into the deliberation and discussion portion of the meeting. By consensus.

## Discussion and deliberation:

In discussion it became clear that the inspection committee does not have the authority to change the Lister's decision. Further, given the information available and the standard and approved methods of valuation used, the Lister's decision is appropriate.

The Listers and the BCA do not have confirmation of the actual amount of the lease payment but the Listers accepted the Querrey's report that the lease payment is \$10,000 annually. The Listers had previously estimated the lease payment to be \$12,000 annually and have already reduced their assessment based on the lower figure.

The lease signed by the Querreys and the solar company states in Section 4.2.1 that the Project company will reimburse the Querrey family for any increased property taxes. This clause appears to make this appeal a matter of principle rather than a case of financial hardship for the landowners. The Board of Civil Authority agrees with the landowners on this matter of principle and believes that the underlying rules or procedures used for valuation of this solar farm to be unfair. However, we recognize that using the existing procedures and methodologies and the guidance available to them for valuation, that the Listers have reached an appropriate value for the land in question.

Meeting adjourned at 7:59PM.

Respectfully submitted, Robin Chesnut-Tangerman