

Town of Pawlet

Board of Civil Authority Hearings

August 16, 2021

Town Hall

Members Present: Ray Duquette, Sr., Beth Duquette, John Malcolm-Chair, Allen Turner, Mike Beecher, Deb Hawkins-Clerk, Jessica Van Oort, Mike Bellemare, Rich Hulett, Robert Jones, Sue LaPorte

Other Town Officials: Lisa Wright-Assessor, Karen Folger-Assistant Assessor, David Ricard, Sr.-Constable, Merrill Bent-Town Attorney

Appellants: Kathi Barese, David Russell, Daniel Banyai and two other gentlemen

Others Present: Jim Britt-PEG-TV, Darren Marcy-Manchester Journal, Gene H--? With Mrs. Barese, Jared Bianchi, Julie Mach

Hearing #1

Kathi Barese for Irene Barese

540 Briar Hill Rd.

Parcel ID #0010-0540

John Malcolm, Chair, reviewed the procedures of the hearings. All Board of Civil Authority members have taken and signed the Oath for these proceedings.

Deb Hawkins administered the Oath for the hearing to all those submitting evidence.

Assessors: Presented a packet of evidence to the board and offered the following:

- Single Family Camp currently assessed at \$77,710
- Transferred to current owner 7/7/2005
- Assessors have not been allowed on the property

Appellant:

Kathi Barese: Packet of evidence provided to the board by Clerk.

- Mentioned the per acre value of a nearby property that is assessed lower than hers
- Wonders how a land locked property be compared to that of other properties that have more access and utilities
- Questioned the comparable of 541 Briar Hill at commercial which doesn't make sense
- There is a right of way but no road access which makes her property more difficult at access
- Have had property for 47 years
- Chose 2 recent purchases as comparables: 3341 VT Rte. 30 which is a camp and 640 Edwards Lane.
- Property card had been in error which stated that there was electricity when there was not. Power is provided by generator. How is the assessment being justified?

Board:

Ray Duquette, Sr.:

- Deed has no provisions for power. Cannot put power up without costs.

Mike Beecher:

- How wide is ROW? Is it 50 ' for the entirety of the access?

Kathi Barese:

- 50' for the entirety. (Referenced her deed which described the starting and ending points of ROW)

Assessors:

- A parcel is not truly landlocked if there is a ROW.
- Burden of proof is on the taxpayer that she is not able to improve the property
- Regarding appraisal, they have not had the opportunity to inspect the property first due to COVID and then refusal by the landowner to allow the access to do the assessment. The property is gated and locked.
- De Novo appeal – which means we review the full parcel value as of the current year – we have corrected the error with the electric, which was notational only and did not drive the value for the subject, but we also found an error on the garage going back to the 2016 assessment where the garage value was removed in error
- Sales Comparison approach -
  - 4 different comps
  - 2 are off grid
  - 2 on grid
- Property values in 2020 have increased
- After making adjustments to the comps above, we arrive at a range of indication of value of \$108,400 to \$152,500. Based on this sale comparison the assessor arrives at a market value for 2021 of \$120,000
- Additionally, there is a garage which previously had not been listed on the property card. Therefore, it is our recommendation to the BCA to consider market value of \$120,000 for April, 2021 and at a minimum to increase the assessment to \$92,920 to include the garage value

Kathi Barese:

- Discussed further the comparison of two properties (541 and 500 Briar Hill Rd.)
- Recommends assessments be based on methodology

Inspection Committee:

Michael Beecher, Mike Bellemare & Sue LaPorte

Assessors also to attend

Date of Inspection:

Monday August 30, 2021 at 4:45

Evidence packets provided by both the Assessors and the Appellant; copies of which will be provided for each board member in attendance.

Hearing #2

David Russell for Northeast Community Solar LLC

123 Route 30 North

Parcel ID #0130-0205.100

Deb Hawkins administered the Oath for the hearing to all those submitting evidence.

Assessors: Provided evidence packet to the board.

- Commercial Solar
- Phase 1 - \$171,010 Phase 2 - \$193,000
- Land purchased for \$58,410 on 9/10/2012
- Inspected after permits for Phase 2 received

David Russell: Provided evidence packet to the board

- Dispute on the assessment of Phase 2 of the property
- \$135,000 is a 20% increase
- Purchased as 2 lots that were combined into 1 lot.
- Discussed exemptions for 50,000 Watts and added that this project is 37,000 Watts
- Questioned why the denial took place
- Valuation came out at \$217,000
- Have installed equipment that has deteriorated over time. Should be adjusted annually to allow for the deterioration.
- Would like to work with town but doesn't understand why it's treated as separate entities.

Board:

- No questions

Assessors:

- Agree that confusion is the name of the game and think we are getting to the bottom of it
- Long & short – agree it is an enhancement of phase 1.
- Replaced inverter
- Uniform Capacity Tax – paid on the education tax side, the assessment being appealed here is only on the municipal tax side
- Have also added panels so increased capacity of the plant, hence the confusion
- New inverter has changed the total value of property based on a material change to the property, as has the addition to capacity.
- Will make a review of calculations with new understanding of the Phase 1/Phase 2

Bob Jones:

- Established market value on installation

David Russell:

- Have to go through appraisal. Appraiser's responsibility to look at comparables.
- Buyer looking at future revenue

- Like buying a new car that depreciates when you drive it off the lot.
- Systems only last a couple of years.

Lisa Wright:

- 50 KW off the top (all properties)
- Calculate Value
- Apply 70% rate to the valuation model results

Bob Jones:

- Few towns decided to tax – how many is a few?

David Russell:

- Don't know. Need a standard.
- Assessor responded that we have a very clear standard for valuing solar plants from the state of Vermont, included in the BCA packet
- Revenue paid by Green Mountain Power.

Inspection Committee:

Jessica Van Oort, Beth Duquette, Bob Jones

Date of Inspection:

Thursday, August 19 at 12:00 PM

Evidence packets provided by both the Assessors and the Appellant; copies of which will be provided for each board member in attendance.

Hearing #3

Daniel Banyai

541 Briar Hill Rd.

Parcel ID #0010-0541

Prior to the hearing, Rich Hulett, Ray Duquette, Sr. & Beth Duquette recused themselves from the meeting and left the room.

Deb Hawkins administered the Oath for the hearing to all those submitting evidence.

Assessors: Provided evidence packet to the board

- Garage with single family dwelling
- Assessed at \$180,760
- Latest transfer on 2/22/21 for \$0.00

Daniel Banyai: Evidence packet provided to board by Clerk

- Made a records request in July and have not yet received the documents
- Did not receive the documents that he needed in order to grieve
- Can't defend myself without evidence

Assessors:

- Sent certified but returned unclaimed

Daniel Banyai:

- I asked for documents in July that I did not receive.
- You are paying your attorney thousands

Attorney Merrill Bent:

- Mr. Banyai routinely does not accept certified mail. Notice of hearing was not signed for.

Daniel Banyai:

- Where is my records request? Need info before I grieve.

Attorney Merrill Bent:

- Information was sent the exact same way as for anyone else. There are no special exceptions.

Daniel Banyai:

- Why are you making things so difficult?

Attorney Merrill Bent:

- Is there any evidence to present? If not, move on.

Daniel Banyai:

- My calls are not accepted. When will I get the same treatment as everyone else?

Discussion continued in this manner for several moments.

Jessica Van Oort:

- Do you have comps to provide us with?

Daniel Banyai:

- Yes (provided information on Falvo property for the board)
- What is the reason for the tax increase?

John Malcolm:

- The assessors will respond

Daniel Banyai:

- Referenced a letter from the Tilanders

Attorney Merrill Bent:

- Sent Daniel Banyai a courtesy email with regard to this evening's hearing once informed that the notice had been sent back to the town unclaimed

Assessors:



- Clarified: in addition to the unclaimed certified mail, you would have received an assessor card with the change in the assessment
- We have not been allowed to inspect the property
- Filed a grievance appeal but did not come to the hearing
- Full inspection was not allowed.
- Not ideal to complete an appraisal/assessment without inspecting property
- The property transfer tax return listed a garage apartment. We have to make the assessment based on the best information available to us in the public records.
- Recommends the BCA uphold the current market value.

Daniel Banyai:

- No one has ever asked to come up.

Inspection Committee:

Sue LaPorte, Allen Turner, Mike Bellemare

Date/time of Inspection: Sunday, September 5, 2021 at 10:00 AM

Evidence packets provided by both the Assessors and the Appellant; copies of which will be provided for each board member in attendance.

Meeting adjourned at 7:40 to re-convene to hear the reports of the inspection committees on September 14, 2021 at 6:00 PM.

Respectfully submitted,

/s/

Debra Hawkins, Clerk

Note: Property Inspections of the Board are not considered a public meeting. 1 V.S.A. § 312 (g). Refusal to permit inspection results in a withdrawal of the appeal. 32 V.S.A. §4404 (c)