

**Board of Civil Authority Tax Appeal Minutes**

**6:30 pm**  
**Town Offices**  
**July 25, 2017**

**Appellant(s): Michael Lazar**

**Address:** 2041 Main St.

**Parcel ID: 0265.300**

**Acres: 14.5**

**BCA Members Present:** Chair, Pam Marsh, Kathy Barrett, Paul Audy, Carol Charbonneau, Steve Dupoise, Harvey Smith, John Roleau, Jim Walsh and Pam Kingman

Jim Walsh recused himself from this hearing, as he knows the appellant personally.

\*\*Please note, Clerk, Pam Kingman inadvertently mailed the wrong letter to Mr. Lazar, he thought the start time was 7:00 instead of 6:30. He arrived at 6:45 pm\*\*

**Listers' Present:** Jon Christiano, Linda Cousino, Jay Best and Outside Appraiser, Spencer Potter

**Inspection Committee:** Steve Dupoise, John Roleau and Harvey Smith

**Date of Inspection:** Wednesday, July 26, 2017 at 4:00 pm

Chair, Pam Marsh administered the Listers Oath to the Listers and Spencer Potter, as well as administering the Oath to the BCA members.

Mr. Lazar was not present at the start of the meeting. Pam Marsh read the letter he sent in, and reviewed the supporting documentation. Mr. Lazar feels this lot should not be taxed as a home site.

- Purchase and Sale agreement: Purchase price in 2015 was \$88,500. Because of permitting delays, and contentious solar project environment, the purchase price went up to \$94,500. Fair market value is \$88,500, and it is being appraised \$109,000.
- Wetlands Delineation: The majority of the property is Class II wetlands outside the solar project area; which leaves the remainder of the property unbuildable.
- Solar Project UC and Municipal Taxes: The property generates revenue to the town from the Uniform Capacity Tax and Municipal property tax.
- 2015 Tax Bill review: In 2015 total acreage was assessed at \$148,900, with 2 apparent home sites. Questions why lot 1 is taxed at a value of \$109,000.

The Listers reduced the appraisal value at the grievance from \$124,700 to \$109,000.

**Listers:** Spence Potter said as a technical matter, Mr. Lazar represents an LLC. The owner is AG Solar, LLC. Mr. Lazar's name is not on the Grand List. There are 14.5 acres of land. Mr. Potter likened the situation to a mobile home park, where there are lease spots for the trailers. You separately tax assess the land, and it is the same for the trailers. The land has its own assessment, just as the solar array has its own. The land is the only thing under appeal. Mr. Potter handed out copies of:

- 2017 Tax bill
- 2017 Lister card
- In 2016 the 14 acres in question was part of the Lyons property. The property was sold November of 2016 for the purchase price of \$94,500. Under the new account, the original assessment was \$124,700. Mr. Lazar grieved that value to \$109,000. At the time of purchase, the listers were aware of the potential for a solar installation, but it did not get the approval to install. The access road however was installed, and then later the array.

\*\* Mr. Lazar arrived at 6:45 pm. Pam Marsh administered the Oath to him, and asked him to sign a Waiver of Time for Warning Tax Appeal. Mr. Lazar signed on behalf of AG Solar, LLC.

Pam Marsh reviewed what she had gone over with the BCA and Listers about Mr. Lazars appeal.

Spencer Potter resumed:

- The solar array stands on 4 acres, which is leased land.
- This array generates lease income, which was not provided.
- The array is now generating money.

**Pam Marsh** asked if it is generating money, is it still assessed as a house site.

**Mr. Potter** said yes, the State recommends those numbers be calculated whether they are used or not. The numbers don't mean anything in this case, and it does not change the amount of the tax bill.

**Steve Dupoise** said you need to take into consideration the improvements like the driveway and powerlines to connect the array.

**John Roleau** said it is a solar array now, but in 20 years, this lot could revert back to a house site.

**Spencer Potter** agreed.

**Pam Marsh** asked how many kilowatts the array is.

**Michael Lazar** said it was reduced to 350kW; he had wanted to install a 500kW.

Because of the reduction, he has a lower return on his investment. He is the lessor, he

leases to the solar developer. The credits go to the lessee. He gets an annual fee of \$11,800 without taxes. With taxes it is \$9,688. His return is 9.2%. The lease is only guaranteed for 5 years. The owner can remove the array in 5 years, he will have no recourse.

**Kathy Barrett** said if that happens, then it is no longer income producing. She asked if, prior to the sale of lot 1, did the appraisal include 2 housesites?

**Spencer Potter** added in 2016 the whole property (26.7 acres) was valued at \$148,900, it was subdivided in 2016. He could not confirm if the lot was appraised with 2 housesites in prior years. Mr. Lazar grieved that amount to \$109,700.

**Lister, Jay Best** said the 2 lots were approved building lots. Former outside appraiser, Kermit Blaisdell discounted it at a factor of .5; he added because of the combined acreage, the discount was lost when it was subdivided.

**John Roleau** said the tax estimate come out to close to \$2,100.

**Michael Lazar** thought it might be a difference of approximately \$400.

**Steve Dupoise** asked who paid for installation of driveway, because that will add value. You must have access to the array.

**Michael Lazar** said the developer paid for the installation. There had been a pre-existing driveway. It was removed, so they had to reinstall. He said he is pushing this because of the initial pushback from the town for the installation of the array.

Adjourn: 7:05

Respectfully submitted:

Pam Kingman

Approved:

\_\_\_\_\_  
Chair, Pam Marsh

\_\_\_\_\_  
Paul Audy

\_\_\_\_\_  
Kathy Barrett

\_\_\_\_\_  
Carol Charbonneau

\_\_\_\_\_  
Steve Dupoise

\_\_\_\_\_  
Pam Kingman

\_\_\_\_\_  
John Roleau

\_\_\_\_\_  
Harvey Smith

DRAFT