

Meeting of November 10, 2015

Present: John Katz
Bruce Firger
Christopher Lamarre, Principal Assessor

1. Meeting called to order by Christopher Lamarre at 10:05 a.m.
2. Assessors approved minutes of September 9, 2015 & August 15, 2015 meetings on a motion by Bruce Firger, seconded by John Katz, with all in favor.
3. Old Business:
 - a. Kirt Mayland spoke on the proposed Van Deusenville Road solar project. He indicated the tax agreement for this project will be different than the Park St. solar because the Park Street project is located on a brownfield and the Van Deusenville Rd project is not. Solar installations located on brownfields and capped landfills receive a higher SREC than those sited on clean sites as a way of incentivizing the repurposing of dormant industrial sites. Altus, the anticipated project owner for VanDeusenville Rd will provide revised actual costs associated with construction. Discussion turned the valuation of the land on which a solar project is sited. The DOR encourages each acre of land covered by solar panels be considered a "prime site" which increases the overall valuation of the land. In the case of both GB solar projects, the land is not owned by the solar developer rather, it is leased from an LLC controlled by Kirt Mayland. It is expected the land owner will pay taxes on their new full fair cash land value in addition to the taxes received from the solar company's personal property tax. The Park St site will be generating 3.3 mw off of 12 acres and Van Deusenville Rd will be generating 2.6 mw off of 19 acres. In recertification years (FY2017) the DOR will review tax agreements and associated land values for all solar sites.
4. New Business:
 - a. The assessors discussed increasing Clause 41C Senior exemption amount from \$750 to \$1,000, tying the annual income limit to movement in the Consumer Price Index or CPI, and increasing asset limits from \$28,000 to \$40,000 for single and \$30,000 to \$55,000 for married. An executive summary is to be crafted and forwarded to the Town Manager for review and placement before the Selectboard.

Motion: Bruce Firger, to have warrant article at town meeting to increase levels for Clause 41C
Second: John Katz
Vote: 3/0
 - b. The assessors discussed establishing a filing deadline for the CPA exemption application to coincide with the filing deadline for real and personal property abatement applications. The deadline for filing an abatement of real and personal property is thirty days from the date the first actual tax bills are mailed or November 1st, whichever is later.

Motion: Bruce Firger, to have a warrant article at town meeting
Second John Katz
Vote: 3/0
 - c. Jim Kelly, representing David & Gordana Hassett, owners of vacant land located on Knob Lane, spoke to the board regarding the classification of the Hassett land. Historically, the Hassett land has been enrolled in Chapter 61 (forest) with a Chapter 61A (wood lot) plan that expired 12/31/2013. Land owners are required to timely file a new forest land plan once every ten years. Since a renewal plan was not timely submitted nor was annual filing of form CL-1 submitted by the October 1st deadline, the Chapter Land designation was removed and the assessed values were returned to full market value for Fiscal Years 2015 & 2016. Mr. Kelly stated he had done a plan but failed to file it with the state forester.

An abatement application was filed by the property owners who were of the belief all chapter land paper work was timely filed on their behalf by Mr. Kelly. The property owners and Mr. Kelly would like the BOA to consider granting the chapter land status for Fiscal Year 2016. Since this appeal was formally entered on State Tax Form 128F to the BOA it will be brought up executive session.

With no other business and on a motion by Christopher Lamarre, the BOA adjourned from its regular session and entered into executive session without returning to the regular session.

Bruce Firger, Yes John Katz, Yes Christopher Lamarre, Yes

Respectfully submitted

A handwritten signature in cursive script, appearing to read "Carol Strommer".

Carol Strommer