MINUTES
BOARD OF CIVIL AUTHORITY (BCA)

TAX APPEAL HEARINGS
WEDNESDAY, 2 SEPTEMBER 2026

Meeting convened at 6:00 p.m. in the conference room of the Barnet Town Hall (154 Church Street, Barnet).

Board members present: Benjamin Adams, Susan Coppenrath, William Graves, Benjamin Heisholt, Maurice Roberts, Stanley Robinson, and Shellie Samuels.

Others present:

- **Listers:** Nancy Bishop, John Fairchild, and Celina Wright.
- **Appellants:** Barnet Solar LLC, represented by Thomas Hand (remotely via GoToMeeting online video conferencing).
- **Others:** None.

1. Organization of the Board

Mr. McLam called the meeting to order. He administered the election of officers as described below:

a. **Elect Chair**
   - Mr. Robinson nominated Dennis McLam as Chair. Seconded by Mr. Graves. Hearing no other nominations, Mr. McLam announced that Mr. McLam was elected Chair.

b. **Elect Vice Chair**
   - Mr. Robinson nominated William Graves as Vice Chair. Seconded by Ms. Samuels. Hearing no other nominations, Mr. McLam announced that Mr. Graves was elected Vice Chair.

c. **Elect Clerk**
   - Mr. Graves nominated Benjamin Heisholt as Clerk. Seconded by Mr. Adams. Hearing no other nominations, Mr. McLam announced that Mr. Heisholt was elected Clerk.

Mr. McLam noted that he has a conflict of interest regarding the appeal of Barnet Solar, LLC because the solar array that is the subject of the appeal is located on property owned by Mr. McLam.

Vice Chair Mr. Graves assumed the Chair for the remainder of the meeting.

2. Tax appeal hearings (see notice below)

All members of the Board present were administered oaths for BCA members participating in tax appeals.

All Listers present (Nancy Bishop, John Fairchild, and Celina Wright) were administered oaths for witnesses participating in tax appeal hearings.

Mr. Graves read the notice of the meeting and reviewed procedures for BCA tax appeal hearings.

a. **Appellant:** **Barnet Solar LLC**

Parcel ID #	**E911 Address**
0020-21-15.SOL	**221 McLam Lane**

Thomas Hand, representative of the appellant, appeared remotely via GoToMeeting online video conferencing. Mr. Graves administered Mr. Hand's oral oath for a witness participating in a tax appeal hearing.

Mr. Graves introduced the Board members present and therefore eligible to participate in a decision in this matter.

Mr. Graves read Mr. Hand's letter of appeal. See **Exhibit 1.1**.

<u>Testimony by Appellant</u>

- Mr. Hand testified as summarized below:
  - An incorrect derate factor was applied in the valuation. The Listers applied the default value of 0.77, whereas the correct derate factor would be 0.61. The derate factor serves depress the overall value of the parcel; a lower derate factor results in a lower value. The incorrect derate factor is the basis of Mr. Hand's appeal; the correction of this mistake is the only change the appellant requests with this appeal.
  - According to communications from the Listers, the Listers used the default derate factor because the actual derate factor was not listed on Barnet Solar LLC's form PV-604. Mr. Hand submitted a series of email communications between himself and the Listers; see **Exhibit 1.2**. The PV-604, a Vermont Tax Department form entitled "Vermont Photovoltaic (PV) System Inventory Form" is used for owners of solar installations to report information about these installations to the State and Listers. Mr. Hand submitted Barnet Solar LLC's PV-604 submission; see **Exhibit 1.3**. Mr. Hand noted that there is no field on this form entitled "derate factor;" instead, this factor is intended to be calculated. Mr. Hand submitted the Vermont Department of Taxes' publication GB-1202, revised April 2020, entitled "Instructions for Listers Using PV Value for Commercial PV Systems"; see **Exhibit 1.4**. This is the Department of Taxes' instructions to Listers on how to value properties like Barnet Solar, LLC. On page 4 of this publication, under Step 5.D., the instructions state, "Select Derate factor: Calculate from site plan by dividing the AC system size by the DC capacity. Derate factor may also be furnished by owner/installer. This will vary by array type. All Certificates of Public Good are required to have an engineered site plan filed with the application. If unknown, use '0.77-default' DC to AC conversion." Barnet's Solar's PV-604 states an AC system size of 999,000.00 watts and a DC capacity of 1,700,000.00 watts. Dividing this AC size by this DC capacity results in a derate factor of 0.5876. The Tax Department's online tool does not allow a derate factor less than 0.61, so 0.61 should be the derate factor applied. This is the most accurate figure allowable, which is more accurate than the default figure of 0.77. Applying the derate factor 0.61 to the Tax Department's formula for income approach valuation of the parcel (the formula used by the Listers), yields an assessed value of $816,646.26 (which rounds to $817,000), rather than Listers' value of $940,969.07 (which rounds to $941,000) using the derate factor of 0.77. The difference in rounded assessed value is $124,000.

<u>Testimony by Listers</u>

- The Listers, represented by Nancy Bishop, John Fairchild, and Celina Wright, testified as summarized below:

    - The Listers relied on their District Advisor at the Vermont Department of Taxes, Division of Property Valuation & Review to calculate the assessed value for this parcel. The District Advisor advised the Listers that the derate factor used by Barnet Solar LLC was incorrect, that there were errors in the information provided in Barnet Solar LLC's form PV-604, and that the Listers should use the default derate factor of 0.77. The District Advisor calculated the assessed value using the default derate factor, resulting in the Listers' assessed value of $941,000. The Listers did not calculate the value themselves.
    - The Listers presented a comparison of the assessed value calculated by their District Advisor and the assessed value calculated by Mr. Hand, both using the Department of Taxes' Income Approach Method calculator, "PV Value;" see **Exhibit 1.5**. This shows the difference in derate factor as discussed above, variations in several other variables, and a difference in "Avg Estimated Value," with the District Advisor's calculation showing $940,969.07 and Mr. Hand's calculation showing $816,646.26.

<u>Discussion</u>

- Mr. Graves opened the floor for BCA members to address questions to the Appellant and the Listers. This discussion is summarized below:
    - Mr. Adams asked why there is a difference in "system size" in **Exhibit 1.5** between the District Advisor's value (1,700,000 watts) and Mr. Hand's value (1,700,400 watts).
        - The Listers and Mr. Hand indicated that they did not know the reason for this discrepancy.
    - Mr. Heisholt asked the Listers if the derate factor provided by the District Advisor (0.77) was assigned because it is the default value or if it is a calculated value.
        - The Listers indicated that District Advisor's derate factor of 0.77 was assigned because it is the default value.
    - Mr. Graves asked why the inverter size 999,000.00 is assigned on the form PV-604 (**Exhibit 1.3).**
        - Mr. Hand indicated that this is the size for which the installation is permitted. Theoretically, it may have been permitted for a higher wattage.
    - Ms. Samuels asked why the difference in derate factor results in a difference in assessed value.
        - Mr. Hand indicated that the derate factor has a direct impact on the kilowatt hours the system can produce, which, in an income approach to assessment, results in a difference in assessed value.
    - Ms. Coppenrath asked if the Listers gave a reason for their grievance decision.
        - The Listers indicated that their decision cites errors in Barnet Solar LLC's revised form PV-604.

b. Appellant: VTel Wireless, Inc.

<u>Parcel ID #</u>	**<u>E911 Address</u>**
007-TC-700	**None (Property Description: Tower/Antenna)**

Mr. Graves read VT Wireless, Inc.'s letter of appeal, as received from Catherine G. Euchre, SVP Operations. See **Exhibit 2.1** attached.

Mr. Heisholt noted that Ms. Euchre had indicated that neither she nor any other representative of the appellant would appear at this hearing.

Testimony by Appellant

- The Board reviewed documents submitted by Ms. Euchre along with the letter of appeal, as summarized below:
  - Result of Grievance Day Appeal (**Exhibit 2.2**).
  - A signed Stipulation Regarding Appeal to Board of Civil Authority (**Exhibit 2.3**).
  - A letter requesting that this appeal be sent directly to Vermont Division of Property Valuation & Review (PVR) (**Exhibit 2.4**).

Testimony by Listers

- The Listers, represented by Nancy Bishop, John Fairchild, and Celina Wright, testified as summarized below:
  - Pursuant to recent legislation, all telecommunications infrastructure, beginning with Grand List year 2026, is assigned an assessed value by the State of Vermont. The value cannot be changed by the Listers or the Board of Civil Authority. This appeal, and the appeal of VTel Wireless, Inc.'s other parcel (007-TC-800), must nevertheless be processed through the statutory appeal process; this is why it the Listers heard, and denied, these two grievances, and the BCA must hear these two appeals as well.
  - Two stipulation agreements, one for each of VTel Wireless, Inc.'s two appeals, were signed by the Board of Listers and VTel Wireless, Inc.; these agreements propose to streamline the appeal processes by mutually agreeing to bypass the BCA appeals and send the appeals directly to PVR.

Discussion

- Mr. Graves opened the floor to discussion. This discussion is summarized below:
  - Mr. Heisholt indicated that the Town Attorney had advised the Listers and the Selectboard regarding the stipulation agreements. It is his advice that the BCA approve the stipulation agreements and send the appeals to PVR.

Decision

- Mr. Adams moved to approve the Stipulation Regarding Appeal to Board of Civil Authority and to send the appeal to PVR. Seconded by Ms. Coppenrath and approved by voice vote.

c. Appellant: VTel Wireless, Inc.

Parcel ID #	**E911 Address**
007-TC-800	**None (Property Description: Cell Phone)**

Mr. Graves read VT Wireless, Inc.'s letter of appeal, as received from Catherine G. Euchre, SVP Operations. See **Exhibit 3.1** attached.

Mr. Heisholt noted that Ms. Euchre had indicated that neither she nor any other representative of the appellant would appear at this hearing.

Testimony by Appellant

- The Board reviewed documents submitted by Ms. Euchre along with the letter of appeal, as summarized below:
  - Result of Grievance Day Appeal (**Exhibit 3.2**).
  - A signed Stipulation Regarding Appeal to Board of Civil Authority (**Exhibit 3.3**).

    - A letter requesting that this appeal be sent directly to Vermont Division of Property Valuation & Review (PVR) (**Exhibit 3.4**).

<u>Testimony by Listers</u>

- See Testimony by Listers regarding Parcel ID #007-TC-700, summarized above.

<u>Discussion</u>

- See Discussion regarding Parcel ID #007-TC-700, summarized above.

<u>Decision</u>

- Mr. Adams moved to approve the Stipulation Regarding Appeal to Board of Civil Authority and to send the appeal to PVR. Seconded by Ms. Samuels and approved by voice vote.

3. Appoint tax appeal inspection committee(s)

- The Board agreed to appoint Mr. Adams, Ms. Coppenrath, and Mr. Roberts to inspect the property of Barnet Solar LLC (0021-21-15.SOL). The Committee will meet on site at 11:30 a.m. on Thursday, 3 September 2026.

4. Other business

- The Board agreed to meet Wednesday, 9 September 2026 at 6:00 p.m. to hear the report of the Inspection Committee and to issue a decision.

5. Adjournment

- Mr. Adams moved to adjourn. Seconded by Ms. Coppenrath and approved by voice vote. Meeting adjourned at 7:10 p.m.

A true record. *Attest:* ______________________________

Town Clerk