

**MINUTES
BOARD OF CIVIL AUTHORITY (BCA)**

**TAX APPEAL HEARINGS
WEDNESDAY, 9 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, and Shellie Samuels.

Others present:

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

Vice Chair William Graves called the meeting to order at 6:00 p.m. Mr. Graves assumed the Chair for 2026 tax appeal hearings due to the conflict of interest of Chair Dennis McLam, as discussed at the 2 September 2026 meeting.

1. **2026 tax appeals continued (see notice of hearings 2 September 2026)**
 - a. **Continuation of hearing(s) for consideration of admittance and examination of any new evidence**

Appellant: Barnet Solar LLC

<u>Parcel ID #</u>	<u>E911 Address</u>
0020-21-15.SOL	221 McLam Lane

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

Mr. Graves stated that this meeting would begin with a continuation of the hearing of the appeal of Barnet Solar LLC, which commenced 2 September 2026. He noted that Thomas Hand, representative of the appellant, submitted additional evidence via email on 3 September 2026, following the initial hearing. Mr. Graves then read an excerpt from the Property Tax Assessment Appeals Handbook (dated August 2026) published by the Vermont Division of Property Valuation & Review. The excerpt, beginning at page 37, is found under the heading “BCA members should avoid ex parte communications,” and discusses, in part how the BCA should handle evidence submitted after the initial hearing is held. Based on the handbook’s advice, Mr. Graves suggested that the Board should consider admitting the additional evidence submitted by Mr. Hand within the context of a continuation of the hearing, then allowing both the Appellant and the Listers to respond and ask questions.

The Board agreed to allow the submission of additional evidence by Mr. Hand and the continuation of the hearing. The evidence consists of an email from Mr. Hand, an attached email from Barbara Schlesinger to the Listers, and a list of Vermont “speed” projects as found online at a link provided by Mr. Hand (<https://vermontstandardoffer.com/standard-offer.program-overview/plants-built/>). **See Exhibit 1.6.**

Testimony by Appellant

- Mr. Hand testified as summarized below:
 - The Listers relied on the advice of their District Advisor, Barbara Schlesinger, to determine the value of the parcel, as discussed at the previous meeting. A 27 May 2026 email from Ms. Schlesinger to the Listers, which had been forwarded to Mr. Hand, states “Value will be \$941,000 on your grand list at 100% (Speed project).” Mr. Hand stated that the Barnet Solar LLC project is not a speed project. Mr. Hand said that although this fact is not relevant to the assessed value of the parcel, this incorrect statement calls into question Ms. Schlesinger’s expertise and ability to correctly calculate the value of the parcel; this failure of expertise is consistent with the mistake in the application the derate factor, which is the subject of this appeal.

Testimony by Listers

- The Listers, represented by Celina Wright, testified as summarized below:
 - Although the Listers did vote to deny Barnet Solar LLC’s grievance, the vote was 2 to 1, with Ms. Wright casting the dissenting vote. Ms. Wright indicated that she agrees with Mr. Hand that the parcel’s value should be decreased based on the application of a calculated derate factor of 0.61.

Discussion

- Mr. Graves opened the floor for BCA members to address questions to the Appellant and the Listers. This discussion is summarized below:
 - Mr. Roberts asked for a short definition of a “speed” project.
 - Mr. Hand indicated that the “speed” project refers to an incentive program run by the State of Vermont to encourage and support development of in-state renewable energy generation, including utility-scale solar projects like Barnet Solar LLC. It allows new energy projects, like solar installations, to receive long-term, fixed-price contracts for qualifying energy plants. The program applicable to Barnet Solar LLC has expired and Barnet Solar LLC was never a part of it, nor can it be a part of it in the future.
- b. Receive report of inspection committee**
The Board heard the report of the inspection committee, Benjamin Adams, Susan Coppenrath, and Maurice Roberts, as read by Ms. Coppenrath. **See Exhibit 1.7.**
- c. Deliberate and decide appeals (deliberative session anticipated)**
- Mr. Adams moved to enter deliberative session. Seconded by Ms. Coppenrath and approved by voice vote. Entered deliberative session at 6:22 p.m.
 - Mr. Adams moved to exit deliberative session. Seconded by Mr. Roberts and approved by voice vote. Exited deliberative session at 6:45 p.m.

2. Other business

No other business was discussed.

3. Adjournment

- Ms. Coppenrath moved to adjourn. Seconded by Ms. Samuels and approved by voice vote. Meeting adjourned at 6:45 p.m.

A true record.

Attest: _____
Town Clerk