

Board of Civil Authority Tax Appeal Decision

To: Jocelyne Barrett, Great River Hydro, LLC
From: Westminster Board of Civil Authority
Date: September 2, 2025

This is the decision, with reasons, of the Board of Civil Authority (BCA) of the Town of Westminster, VT, after hearing and evidence, in an appeal by Great River Hydro, LLC on Connecticut River flowage easements in the Town of Westminster, Parcel #011046.USG.

1. We find that Great River Hydro (GRH) holds flowage easements on 48 acres of Westminster lands that border the Connecticut River. These lands fall within agricultural, residential, and commercial properties. As this is an unusual and unique appeal presented before the BCA, that being the valuation of utility properties, several of the standard and expected considerations in tax assessment appeals do not apply to this particular appeal.

2. In 2025, the SOV provided the current utility values based on a 2013 appraisal by Sansoucy Associates to towns with GRH flowage easements. Sansoucy Associates, a specialist in valuation of utility properties, had been contracted by the SOV to determine the values of the easements. The assessed value of the easements provided to Westminster Listers was \$1,569,000. The valuation of GRH easements in the Westminster Grand List prior to 2025 had ranged been between \$10,000 and \$11,500.

3. The tax grievance submitted by GRH within the proper time and the Listers did not change the assessment provided by the SOV on the basis of that grievance. The Listers decision to deny was driven by the fact that determining utility values was beyond the lister's training and scope of their knowledge and expertise. With their limitations realized, they proceeded to apply the SOV's recommended assessed value of \$1,569,000 to the Grand List.

5. GRH appealed to this Board on July 15, 2025, and the Board heard the appeal at 6:30 p.m. on July 30, 2025, at the Town Hall with the GRH representative Jocelyne Barrett attending via Zoom. Ms. Barrett's stated objection to the SOV assessment was that there was essentially no change in the easement value and for the value to change from \$10,000 to \$1,569,000 in one year was disproportionate and unfair.

6. On August 6, 2025, an Inspection Committee of Matt Conklin, Stephen Major, and Sarah Waldo visited six areas bordering the Connecticut River and made their report to the Board on August 21, 2025. A copy of their report is attached to this decision. The Board could determine no reason to invalidate the assessment made by Sansoucy Associates and provided to the Listers by the SOV. The decision to deny the appeal was made under consideration of the unique subject property and the Board's unfamiliarity with current utility values.

7. The appellant has a right to appeal this decision to the Director of Property Valuation and Review or the Superior Court of this county by filing a written notice of appeal within 30 days after the date of mailing of the notice by the Town Clerk. The fee for the appeal to the Director (made payable to PVR) is \$70.00; the fee for an appeal to the Superior Court is \$295.00 (made payable to Windham Superior Court).

Board Of Civil Authority

Sarah Waldo, Chair