

*Town of Springfield - Board of Tax Appeals
Selectboard Hall - 96 Main Street - Third Floor
Thursday, October 23, 2025, 5:58 p.m. Minutes*

Justice of the Peace Members Present:

Ernest Lamphere
Thorton Cody
Elizabeth Gray
Scott Farr
Julia Buffum
Alice Emmons
Michael Jasinski
Warren Cross
Steve Matush
Asa "Bill" Baptie
Jim Fog
Lisa Young

Selectboard Members Present:

Tara Chase
Kristi Morris
Mike Schmitt

Others:

Barbara A. Courchesne, Town Clerk
Carrie M Kellow, Assistant Town Clerk
Nichole Knight, Assessor
Jocelyn Barrett, Property Tax Manager,
Great River Hydro, LLC

1. Call to Order

The meeting was called to order at 5:58 pm by Ernest Lamphere, Chairman.

2. Additions to Agenda

None.

3. Proceed with tax appeals in accordance with Notice of Hearing Schedule as read by the Chair

Town Clerk Barbara Courchesne read the Hearing Schedule and discussed the Tax Appeal process.

4. Swearing in of each Appellant and Listers as Witnesses

Town Clerk Barbara Courchesne swore Board members in at the preceding organizational meeting. Appellant Jocelyn Barrett on behalf of Great River Hydro, LLC and Assessor Nichole Knight were sworn in by the Clerk Barbara Courchesne.

Tax Appeals

Great River Hydro, LLC, Flowage land for BF Dam on Old Connecticut River Road, Parcel #008/1/37; UE on Connecticut River Road, Parcel #011/2/33; UE Land Flowage on Charlestown Road, Parcel #011/2/40

Clerk Courchesne read aloud the Appellant's letter. Copies of Appellant's letter and Lister's evidence were distributed to all parties. Jocelyn Barrett confirmed they received the rules of procedure.

Assessor Nichole Knight discussed that the Vermont Department of Taxes notified her office that the assessed value for Connecticut River properties were to be revised according to updated

figures established by the State of Vermont. Knight added that in compliance with this directive, her office adjusted the property values and issued a change of appraisal notice to the taxpayer. Knight further added that these figures did not originate from the Town of Springfield, noting that the State based these updated assessments on an appraisal that was conducted in 2012 and all the municipals with Great River Hydro properties on their grand list were directed to adopt these same revised values. Knight noted that these values significantly increased the property values for flowage rights. Knight described the properties as follows:

- Off Charlestown Road, Parcel 011/2/40: Value increased from \$24,700 to \$81,200
- Off Connecticut River Road, Parcel 011/2/33: Value increased from \$45,200 to \$148,600 (noted in the meeting that this parcel has 14 acres of land as well as flowage rights)
- Off Old Connecticut River Road, Parcel 008/1/37: Value increased from \$142,100 to \$466,500

Knight discussed that the town was advised by our district advisor to deny the grievance locally to allow the process to move forward to the Board of Civil Authority (BCA), then to the Vermont Superior Court. Knight noted that the current common level of appraisal (CLA) for Springfield is around 76%.

Discussion ensued to clarify that the State sets the values for utilities for Towns.

Ted Cody inquired if the values went up due to inflation or improvements made to the properties. Knight responded that there had not been any improvements to these properties and that in 2012, the State had an appraiser come in and give new values for utilities, and at that time they left it up to the towns to either adopt them or not. Knight added that she did not have an answer for why the previous Assessor declined to adopt the values then, but the State is now mandating the Town to adopt those values.

Jim Fog inquired if the parcel with 14 acres had the greatest value. Knight responded that it was not.

Discussion ensued that the State was not providing all of the information regarding how these values were assessed and had advised the town to move them forward through the appeal process because we are not equipped for dealing with this. Jim Fog inquired if this was just a formality. Knight confirmed.

Michael Jasinski inquired if the values that are now being presented equated to what has happened since 2012 to present day on property taxes percentage wise. Knight responded that taxes have gone up but did not have a clear answer as we did not have a way to properly compare this type of property.

Discussion ensued regarding the appeal process steps needing to include an Inspection Committee to do a site visit and report, and a decision from the full board.

Appellant Jocelyn Barrett discussed that the flowage easements allow Great River Hydro to flow water to a certain elevation across property without the property owner being able to sue for trespass or nuisance. Appellant Barrett argued the following key points:

- The State mandated adoption of the 2012 appraisal values is outdated.
- There are no comparable sales for flowage easements in order to establish fair market value.
- The easements have not changed in value.
- The power plant generating electricity the flowage easements are for is taxed separately in another town.

Michael Schmitt inquired about the number of towns that did not adopt the State's recommendations in 2012. Barrett responded that she did not have the exact number but there are at least six towns this year that they are discussing this mandate from the State with. Schmitt asked Barrett if she could state where property values have decreased from 2012 to 2025. Barrett responded that she could not answer that but noted discussions with appraisers who said that flowage easements are a second thought to the main property they are on. Schmitt asked if Barrett could provide documentation of that. Barrett responded that they were only conversations.

Ted Cody asked to confirm if it was fair to say that neither the lister nor the taxation expert of the company (Great River Hydro) could put a value on this property by any means. Cody added that it seemed that the board could fulfill their obligation to describe the property, but to expect them to do anything else but to go along with the State is more than should be expected. Barrett responded that they have not seen a uniform way across the State of Vermont that flowage easements are appraised.

Discussion ensued to clarify that the flowage easements simply provide access rights to Great River Hydro to increase or decrease the elevation of water owned by other property owners.

Asa Baptie inquired if the property owners' property value along these easements impacted by the easement. Knight responded she did not believe so. Additional discussion ensued that the flowage easements are solely to allow flowage rights on another property owner's parcel, and that property owner pays property taxes on the land the easements are on.

Jim Fog inquired if there were any instances where the riverbank along these easements had eroded and if that had affected their easements. Barret responded that she could not site instances where erosion happened, noting that erosion would not change their easements.

Discussion ensued that the income generated by the hydro plants was captured in Rockingham and Walpole at the sites. Barrett discussed that Vermont and New Hampshire are really the only two states in New England that tax flowage easements separate from the power plants. Barrett noted that typically, the whole value is captured at the income producing property, the power plants, and it is assuming all of the land and the flowage easements you might have, and it's all being captured at that place.

Kristi Morris inquired if it was Great River Hydro's opinion that their property has not increased in value at all since 2012, when the properties that the river flows through, have increased through property tax increases or inflation, and that their property should not be subjected to any increases, retaining that original \$212,000 value. Barrett responded that it is their opinion that there's no comparable sales that would support an increase in the value of the flowage

easements. Barrett added that there is nothing to support that those flowage easements are changing value because there is no evidence to support it.

Michael Schmitt inquired if the cost of power had increased in the last 20 years. Barrett responded that it fluctuates, noting that it was in a low right now. Schmitt inquired if the cost had increased or decreased. Barrett responded that it has fluctuated. Schmitt further inquired if it could be assumed that the value of their easements had fluctuated. Barrett responded that they could assume that the value of the power plant that is generating electricity has fluctuated.

Jim Fog asked if Barrett's position was that the value of the flowage easements was essentially non-existent because:

1. It cannot be bought or sold
2. In two of three cases, the easement exists only as a concept
3. The easement does not affect the homeowner's property taxes or property value
4. It is not an integral part of the hydroelectric production process
5. There is no market for this "commodity" except in Vermont and New Hampshire

Discussion ensued that the flowage easements were a required part of the licensing process through the Federal Energy Regulatory Commission (FERC), who regulate hydroelectric facilities.

Julia Buffum inquired how many towns Great River Hydro had to deal with this State increase with this year. Barrett responded they had done this with four towns, noting that one town had hired their own assessor to value the flowage easements and did not use the value dictated by the State. Julia Buffum inquired how far along in the process they were with the other Towns. Barrett responded that they are filed at the Vermont Superior Court.

Discussion ensued regarding the lack of information at the town level to support these values provided by the State.

5. Appointment of Inspection Committee

Beth Gray, Jim Fog, and Michael Schmitt volunteered to be the Inspection Committee. Clerk Courchesne stated for the record that Jocelyn Barrett was invited to attend the inspection. Jocelyn Barrett declined to be present at the inspection.

6. Public Comment

None.

Ernest Lamphere moved to recess; seconded by Jim Fog. At 6:45 pm, the meeting was recessed to November 13, 2025, at 5:30pm.

Respectfully submitted,



Carrie M Kellow

Assistant Town Clerk