



Town of Burlington

200 Spielman Highway
Burlington, CT 06013

Board of Assessment Appeals

MEETING MINUTES BOARD OF ASSESSMENT APPEALS THURSDAY, MARCH 20, 2025 BURLINGTON TOWN HALL

I. Call Meeting to Order

Chairman Roy Merritt called the meeting to order at 6:02 PM. Members Kerri Kazlauskas and John Peter "JP" Parente present.

II. Election of Officers

Board voted to fill Chairman position for term of March 2025 thru Municipal Election Day on November 4, 2025.

Member Kerri Kazlauskas motioned to nominate Roy Merritt to fill Chairman position from 2025 thru November 4, 2025 Municipal Election. Motion was seconded by member John Peter "JP" Parente. As prior Chairman, Roy Merritt recused himself from voting. Board Members Kazlauskas and Parente voted in favor of Roy Merritt serving as Chairman of the Board of Assessment Appeals for the March 2025 thru November 4, 2025 Election Day term.

III. Approval of September 14, 2024 Meeting Minutes

Chairman Roy Merritt motioned to approve the minutes from the September 14, 2024 meeting of the Board of Assessment Appeals. Member Kerri Kazlauskas seconded the motion. All voted in favor.

IV. Appellant Hearing – Property Assessment

Chairman Roy Merritt briefed the Board that Sunnova Energy would be the only appellant appearing before the Board tonight. He noted that Sunnova Energy submitted an application to appeal assessments on 8 accounts which they submitted personal property declarations for but were not given the State-mandated property tax exemption for solar installations. The Chairman noted that the Assessor told him that property tax exemptions were not given on the 8 Sunnova Energy accounts being appealed due to the Town of Burlington receiving the mailed personal property declarations on the 8 accounts after the November 1, 2024 deadline required per CT statute.



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Chairman Roy Merritt shared copies of the personal property declarations for the 8 Sunnova Energy accounts being appealed (including the packaging they were mailed in), and applicable CT statutes associated with solar energy installations that were provided to the Board by the Assessor.

6:15 PM - Sunnova Energy Corporation

Sunnova Energy representative, Attorney Brian McCann of Zabel and Schellenberg, was present before the Board to appeal personal property on behalf of Sunnova Energy Corporation.

Atty. McCann indicated that the following 8 Sunnova Accounts did not receive the proper assessment of \$0, as their solar installations qualify as a Class I Renewable Energy Source and are exempt from property tax per CT Property Tax Code Title 12 Taxation Chapter 203 Property Tax Assessment Section 12-81-(57)(A). Copies of applicable Connecticut statutes were provided by Atty. McCann to the Board, along with copies of the personal property declarations for the 8 subject properties.

- *Sunnova Helios II Issuer LLC (Assessment \$29,125)*
- *Sunnova Sol II Owner LLC (Assessment \$13,475)*
- *Sunnova Sol VI Owner LLC (Assessment \$34,513)*
- *Sunnova TEP 8-C LLC (Assessment \$19,200)*
- *Sunnova TEP 8-D LLC (Assessment \$104,438)*
- *Sunnova TEP II LLC (Assessment \$9,388)*
- *Sunnova TEP IV-D LLC (Assessment \$54,000)*
- *Sunnova TEP IV-E LLC (Assessment \$19,413)*

9 other Sunnova accounts were properly assessed at \$0.

The Board noted that the Assessor claimed the personal property declarations for the subject 8 accounts were received after the November 1, 2024 deadline, which is why they weren't granted the exemptions.

Atty. McCann provided the Board with a USPS Certificate of Mailing dated October 28, 2024 from Sunnova Energy International, Inc. c/o Ryan LLC showing postage fees paid for mailings on this date to Assessors in multiple municipalities in Connecticut, including Burlington.

The Board thanked Atty. McCann for the presentation of Sunnova's appeal and noted that a letter on the Board's decision will be forthcoming after the Board's deliberations tonight. Atty. McCann was dismissed.



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V. Board Deliberations – Sunnova Energy Corporation

The Board reviewed the applicable CT Statutes regarding Class I Renewable Energy Sources and agreed that the 8 subject accounts qualify and are exempt from property tax.

The Board reviewed two envelopes that the 8 subject personal property declarations were received in by the Town of Burlington. The envelopes were stamped as received by the Town of Burlington on November 21, 2024 (after the November 1, 2024 deadline). The envelopes were oversized, manila bubble wrap, with USPS address labels and hand-written addresses to the Town of Burlington Assessor on them. Both envelopes were placed in a clear USPS plastic bag with text printed on the bag regretting the damage caused to the mailing during handling by the USPS.

The Board called Assessor Beth Paul, who also serves as the Assessor for the Town of Bethlehem. Both the Town of Burlington and Town of Bethlehem were listed on the Certificate of Mailing dated 10/28/24 from Sunnova Energy c/o Ryan LLC submitted by Atty. McCann.

The Board asked Assessor Beth Paul whether the Sunnova Energy personal property declarations submitted to the Town of Bethlehem were received by November 1, 2024. She confirmed that all Sunnova Energy personal property declarations for the Town of Bethlehem were received by the deadline, as were personal property declarations for the 9 accounts in Burlington that were reduced to an assessment of \$0. Call with Assessor was concluded.

Board member JP Parente excused himself at 6:50 PM to attend another meeting. Chairman Roy Merritt and Member Kerri Kazlauskas remain present to create quorum.

The Board discussed the likelihood that the personal property declarations for the 8 subject Sunnova Energy properties were received by the Town of Burlington on November 21, 2024 (20 days after the November 1, 2024 deadline) due to being damaged during handling by the USPS. It was noted that Sunnova Energy c/o Ryan LLC mailings for personal property declarations to multiple municipalities were postmarked on 10/28/24 and all accounts in Bethlehem and 9 accounts in Burlington were received by the November 1, 2024 deadline.



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At 7:05 PM, Chairman Roy Merritt motioned to reduce the following Sunnova Energy accounts to an assessed value of \$0 due to the mail containing the personal property declarations for these accounts being damaged during handling by the USPS and likely causing the delayed delivery to the Town of Burlington on November 21, 2024.

- *Sunnova Helios II Issuer LLC (New Assessment \$0)*
- *Sunnova Sol II Owner LLC (New Assessment \$0)*
- *Sunnova Sol VI Owner LLC (New Assessment \$0)*
- *Sunnova TEP 8-C LLC (New Assessment \$0)*
- *Sunnova TEP 8-D LLC (New Assessment \$0)*
- *Sunnova TEP II LLC (New Assessment \$0)*
- *Sunnova TEP IV-D LLC (New Assessment \$0)*
- *Sunnova TEP IV-E LLC (New Assessment \$0)*

Motion was seconded by Member Kerri Kazlauskas. Those present, Chairman Roy Merritt and Member Kerri Kazlauskas voted in favor of reducing the assessments on the 8 subject accounts for Sunnova Energy to \$0.

VI. New Business

No new business. Next Board meeting is scheduled for 10am Saturday, September 13, 2025.

VII. Adjourn

Chairman Roy Merritt motioned to adjourn the meeting at 7:15 PM, seconded by Member Kerri Kazlauskas. Meeting adjourned at 7:15 PM.

Respectfully submitted,

Roy Merritt

Chairman
Board of Assessment Appeals