

BOARD OF ASSESSMENT REVIEW

FRIDAY, JUNE 18, 2021

A meeting of the Board of Assessment Review for the Town of Somerset was held on Friday, June 18, 2021 at the Somerset Town Hall, 8700 Haight Road, Barker, NY, Niagara County and the State of New York.

Present: Jacquelyn Reynolds, Chairwoman
Robert Frost
William Wilson
Sandra Lewis, Secretary
Attended by: Brian Pavlock, Assessor

Chairwoman Reynolds called the meeting to order at 10:00 am and administered an oath/affirmation to B. Pavlock that the truth of the information shared will be given accurately and truthfully in his ability to do so. B. Pavlock responded with "yes I do".

APPROVAL OF MINUTES

On a motion by W. Wilson, seconded by R. Frost, the Minutes from the 5/26/2021 meeting were

ADOPTED	Ayes	3	Reynolds, Frost, Wilson
	Nayes	0	

Resolved: The Minutes of the 5/26/21 meeting were accepted as submitted.

NEW BUSINESS

Additional residents were added to the refuse tax changes as follows:

Name	Address	Reduction/Additional Tax Charge
Beckwith	9216 Coleman Rd.	+\$48 (partial charge)
Heitzenrater	1408 Hartland Rd.	+\$210 (full charge)
Rider	8481 Townline Rd.	+\$48 (partial charge)

On a motion by J. Reynolds, seconded by R. Frost to approve the three changes to the refuse units, the motion was

ADOPTED	Ayes	3	Reynolds, Frost, Wilson
	Nayes	0	

Resolved: The changes made to the Assessment Roll Year 2021 were approved.

SOMERSET OPERATING COMPANY

Proposed Assessed Values for the 2021 Tax Roll are as follows:

Property location: 7725 Lake Road, Somerset

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Tax Map: 8.00-1-1./A (Air Pollution) \$4,444,400
 8.00-1-1./B (Solid/Water Waste) \$2,222,200
 8.00-1-1./C (Power Plant) \$13,333,300
 The total assessed value \$19,999,900

Much discussion ensued regarding the Somerset Operating Company. B. Pavlock explained that the new figures which the town's attorney proposed were based on the Huntley Plant in the Town of Tonawanda which was closed in 2016.

R. Frost offered his opinion regarding the increasing value of the property due to the upcoming Solar project which will lease the land. He explained that he went to a meeting the previous Wednesday at the Fire Hall where AES representatives explained that there will be solar panels where the existing stack sits. He felt that this would make the property owner's estimate of the market value of the property of \$1234.99 an unreasonable figure. W. Wilson also shared that the addition of the data center and park would also add more value to the property.

J. Reynold's asked what will happen if Somerset Operating Company refuses the assessment. B. Pavlock explained that they will go to court under Article 7. A court-ready appraisal would also have to be done by both parties to the cost of thousands of dollars. He further explained that they could also choose to negotiate without going to court, to which R. Frost expressed that it is his hope that before this goes to court, the two sides would meet and negotiate. J. Reynolds commented that if this does end up going to court, then it will go under the jurisdiction of the court and therefore be out of the hands of the Board of Assessment Review.

On a motion by W. Wilson, seconded by J. Reynolds to accept the values that the assessor recommended for the three parcels, the following resolution was

ADOPTED	Ayes	2	Reynolds, Wilson
	Nays	1	Frost

Resolved: The proposed assessed values for the 2021 Tax Roll regarding Somerset Operating Company were approved.

ADJOURNMENT: There being no further business, J. Reynolds made a motion to adjourn the meeting at 10:37 am, seconded by R. Frost. Carried unanimously.

Respectfully submitted,

Sandra Lewis
Board of Assessment Review Secretary