

STATE OF CONNECTICUT
CONNECTICUT SITING COUNCIL

LSE Scutum LLC and LSE Bootes LLC (Lodestar Energy) petition for a declaratory ruling, pursuant to Connecticut General Statutes §4-176 and §16-50k, for the proposed construction, maintenance and operation of a 1.93-megawatt AC solar photovoltaic electric generating facility located at 141 Town Farm Road, and Parcel Nos. 86-326 and 86-164, Abbe Road, Enfield, Connecticut, and associated electrical interconnection.

PETITION NO. 1611

MAY 8, 2024

PRE-FILED TESTIMONY OF THOMAS TYLER

Q. Please state your name, relationship to the Town of Enfield, and your business address.

A. My name is Thomas J. Tyler. I am the Interim Town Attorney for the Town of Enfield, My business address is at the law firm of Tyler & Tyler, LLC, 92 High Street, Enfield, Connecticut 06082. I submit this pre-filed testimony on behalf of the Town of Enfield and its residents.

Q. For how long have you served as the Interim Town Attorney?

A. Since January 1, 2024

Q. Prior to your being named as the Interim Town Attorney did you serve the Town of Enfield in any other capacity?

A. Most recently, from 2008 to 2017 and 2021 to February, 2024 I served as a member (2008-2013) and as Chairman (2013-2017 and 2022-2024) of the Enfield Board of Assessment Appeals ("BAA").

I also served as Legal Counsel to the North Central Health District (1974-1990), the Enfield Fire District (1974-1990) and Enfield Housing Authority (1978-mid 1990's).

Q. In what way does the Board of Assessment Appeals serve the Town of Enfield?

A. The BAA hears appeals from taxpayers who are aggrieved by the estimated and/or assessed value of real and/or personal property by the Enfield Tax Assessor. The BAA is a three-member, quasi-judicial body designed to give an independent, fair and impartial hearing to both the town and the taxpayer; then to deliberate and decide taxpayer appeals determining assessed property values for real estate and/or personal property tax purposes in Enfield.

Q. While you were a member in 2022 did the BAA hear an appeal from an Enfield homeowner regarding an assessment by the owners of 21 Charnley Road in Enfield?

A. Yes. I was a Member and its Chairman at that time.

Q. Please describe what was the issue in that appeal.

A. Following approval and installation of a Solar Panel Project on farmland located on Broad Brook Road (CT Route 140) and Charnley Road, about three years ago, the owners of 21 Charnley Road were notified that the Tax Assessor had determined their real estate tax assessment (based on 70% of the Assessor's estimate of fair market value of \$369,714.) as of October 1, 2021, was \$258,800.. The homeowners appealed that assessment to the BAA.

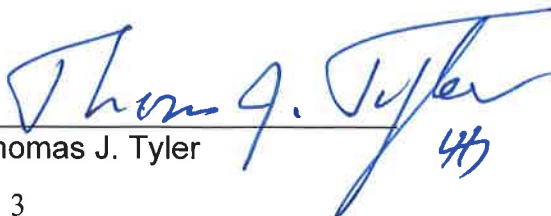
At a hearing before the BAA one homeowner appeared and he gave sworn testimony that there was a "loss pf privacy due to clear cutting abutting lots and solar

panels devalued property” (See 2022 Hearings & Decision Minutes Board of Assessment Appeals Enfield, Connecticut, attached as Exhibit A).

Following that hearing the BAA deliberated and found that the “property owner has proven by a preponderance of evidence the merits of this Appeal.” The BAA unanimously (3-0 vote) granted this appeal and reduced the assessment by \$54,770.00, which was a reduction of about 21% from the original tax assessment (Exhibit A).


It is therefore clear that should the current Lodestar Solar application be approved and installed on the existing farmland site, the fair market value of individual, single-family, residential homes located in the project area on Abbe Road and Town Farm Road will be adversely affected. The BAA Decision regarding the 21 Charnley Road home and real property established a precedent permitting each affected property owner who seeks it to receive tax assessment relief from the BAA, which would unfairly shift that tax burden to all remaining Enfield taxpayers. Meanwhile, the devaluation of a homeowner’s property will continue to be sustained individually should the Lodestar Solar Project be approved and implemented.

There is no evidence of which I am aware that Lodestar will pay any real estate taxes to Enfield sufficient to reduce the burden upon the residents of Enfield resulting from the decline in value of the real properties in the neighborhood of the proposed Lodestar Solar Project. Lodestar has not sought to engage the Town regarding real estate taxes and has not proposed a Payment in Lieu of Taxes (PILOT) Agreement, to the best of my knowledge and belief.


Thomas J. Tyler 45

STATE OF CONNECTICUT)
) ss: Enfield May 8, 2024
COUNTY OF HARTFORD)

Then and there personally appeared Thomas J. Tyler who subscribed the foregoing testimony and who swore to or affirmed the truth of the statements contained herein before me, the undersigned authority on this 8th day of May, 2024.



Bridgid Tyler Murray
Commissioner of the Superior Court

EXHIBIT A

2022 HEARINGS & DECISION MINUTES
Board of Assessment Appeals

Enfield, Connecticut

Appeal Number: 74

TT

Hearing Date: 4/4/22

Property Owner/Agent: WALTER KRUZEL

Property Type & Location: 21 CHARNEY ROAD, Enfield, CT

Having been duly sworn, evidence in support of this appeal was received in the above matter, by way of oral testimony from: WALTER KRUZEL

which concluded that the tax assessment valuation as stated for the October 1, 2021 Grand List was grossly excessive. *loss of privacy due to clear-cutting abutting lots & solar panels devalued prop.*
In support of that conclusion, the following documents and/or additional notes (if any) were offered and received as evidence:

FMV ES; \$248,000

2022 DECISION MINUTES
Board of Assessment Appeals

Appeal Number: _____

Decision Date: _____

After due consideration and thoughtful deliberation of all evidence in the above-referenced matter as more fully identified on the upper half of this page, Enfield's Board of Assessment Appeals finds that the Property Owner

_____ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal
OR

_____ FAILED TO PROVE beyond a preponderance of evidence the merits of this Appeal

THEREFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE as follows:

Unanimous _____
Donna Dubanoski ___ Yay ___ Nay
Lori Longhi ___ Yay ___ Nay
Thomas Tyler ___ Yay ___ Nay

Relief (if any):

ASSESSORS OFFICE
TOWN OF ENFIELD

FEB 09 2022

RECEIVED

TOWN OF ENFIELD
ASSESSMENT APPEAL FORM

Appeal No. 74

THIS APPEAL FORM TO THE BOARD OF ASSESSMENT APPEALS MUST BE RECEIVED ON OR BEFORE FEBRUARY 18, 2022, AND MUST BE COMPLETED IN ITS ENTIRETY. PROPERTY OWNERS OWNING MORE THAN ONE PROPERTY MUST FILE A SEPARATE FORM FOR EACH ACCOUNT APPEALED. PLEASE TYPE OR PRINT LEGIBLY.

Property owner(s) Kruzel, Walter J + Debbi J
Name of agent (if different from owner) _____
Position of agent (if different from owner) _____
Property owner will be represented by (check one): Self Agent: _____
(If by agent, must attach evidence of authorization)

Name of Person and Address to which all notices and correspondence should be sent (list ONE address only):

Name Walter J Kruzel
Street 21 Charney Rd
City, State, Zip Code Enfield CT 06082 Telephone (Daytime) 860 841 0255

For the Grand List of October 1, 2021:
Description of the property being appealed (location if real estate, year/make/model/marker number if motor vehicle)
NOTE: Regular Grand List Motor Vehicle hearing conducted in September.

Property Type: Real Estate
(Real Estate, Supplemental Motor Vehicle, Personal Property)

Property Location: 21 Charney Rd 108/0035
(Number and Street) (Assessor Map/Lot if Real Estate)

Property Description: _____
(Business Name if Personal Property; Year, Make, Model, VIN if Motor Vehicle)

Reason for the Appeal: Revaluation, next door became empty lot

Appellant's estimate of FAIR MARKET VALUE of the property being appealed: 245,000

Walter Kruzel 2/9/2022
Signature of owner and/or agent (Attach proof of authorization) DATE

(Position of signer: _____)

FOR BOARD OF ASSESSMENT APPEALS USE ONLY:

Property Description: _____
Street Address: 21 Charney Rd Assessor Map 108 Lot 35 ID Lock 006500010037
Other: _____ (2080)

NOTICE OF APPEAL HEARING TIME AT THE TOWN HALL:
An appeal hearing is to be held (DATE) 4/4/2021 (TIME) 2:45 PM

Your application was denied on _____ (Action Date)
Your application was granted on _____ (Action Date)

	Old Assessment	New Assessment
LAND	<u>73900</u>	_____
BUILDINGS	<u>184900</u>	_____
OUTBUILDINGS	_____	_____
PERSONAL PROPERTY	_____	_____
TOTAL	<u>258,800</u>	_____

Adjacent Property was woodland now partially cleared as field for farming always was, and still is, empty lot

CHAIRMAN, BOARD OF ASSESSMENT APPEALS DATED _____
This action may be appealed to Superior Court within two months of

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
KRUZEL WALTER J + DEBBI J		0 Flat	2 Electricity	7 Nominal Traffic	6 Typical	Description	Code	Appraised	Assessed
0021 CHARNLEY RD		8 Septic	SUPPLEMENTAL DATA			RES LAND	1-1	91,300	63,910
ENFIELD CT 06082		A/E Prcj ID 000500010037 Fire Dist. 3 Zoning R88 TIF DIST Census/BI 4810-0926 Total Acres 2.02 GIS ID 108-35			DWELLING	1-3	222,640	155,850	
		Neighborhood 01205 Dev Lot # 4 Callback Lt X Income Circuit Bkr Assoc Pct#							6049
									ENFIELD, CT

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)					
KRUZEL WALTER J + DEBBI J	0855	0257	03-30-1994	U	I	0	U	Year	Code	Assessed	Year	Code	Assessed
KRUZEL WALTER J + JANE K	0623	0450	11-29-1990	Q	I	260,000	U	2020	1-1	63,910	2019	1-1	63,910
ROY NANCY ALINE	0000	0000	09-27-1990	U	I	0	U	1-3	1-3	155,850	2019	1-3	155,850
CASALE DANIEL F + NANCY A	0000	0000	11-10-1988	U	I	208,000	U	Total	Total	219,760	Total	Total	219,760

EXEMPTIONS		Amount	Code	Description	Number	Amount	Comm Int
Total		0.00					

ASSESSING NEIGHBORHOOD		Nbhd Name	Tracing	Batch
Nbhd	0001	STREET INDEX NAME	Tracing	Batch

9/10 BEIGE
AGP=NV

NOTES

Appraised Bldg. Value (Card) 222,640
 Appraised Xf (B) Value (Bldg) 0
 Appraised OBL (L) Value (BLDG) 0
 Appraised Land Value (Bldg) 91,300
 Special Land Value 0
 Total Appraised Parcel Value 313,940
 Valuation Method C

BUILDING PERMIT RECORD		Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
Permit Id	23985	06-15-2004	AD		2,300	10-21-2004	100		AGP

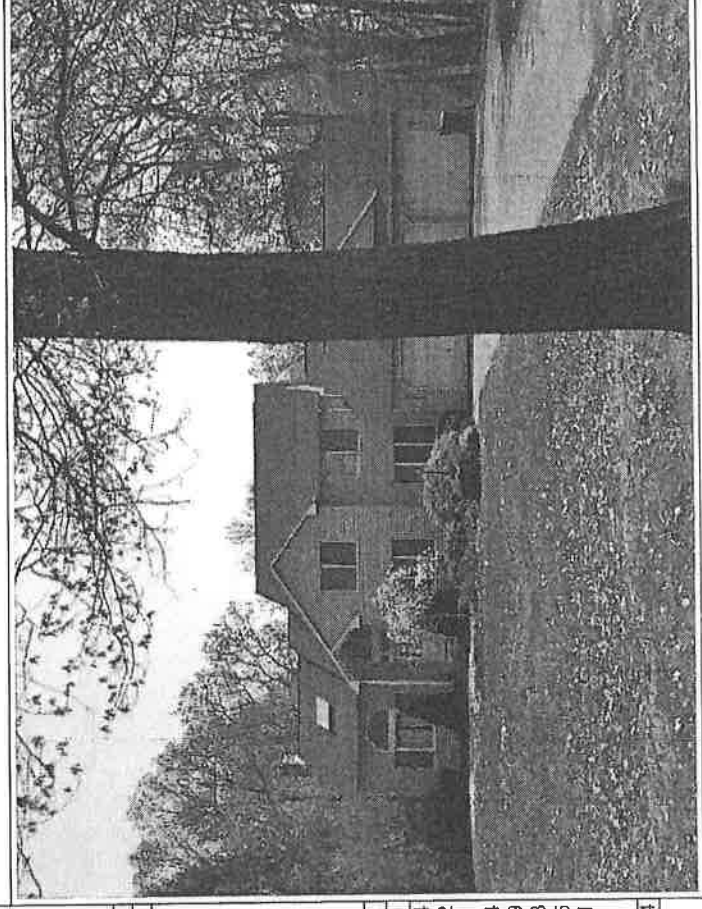
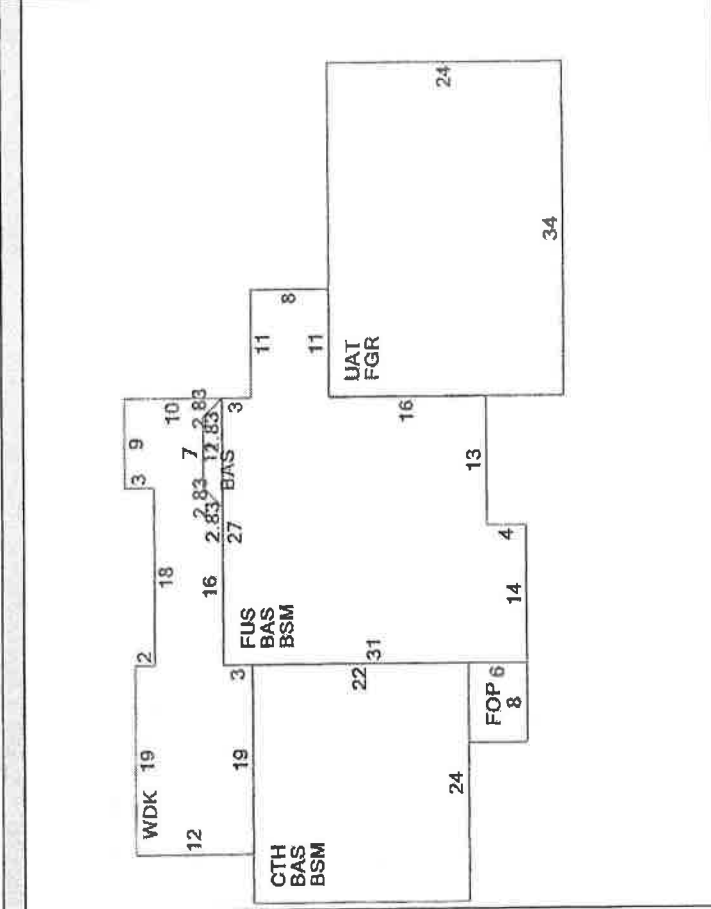
LAND LINE VALUATION SECTION		Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes
B	101	Res Dwelling	R88			87,991 SF	0.83	1.00000	5	1.00	065	1,250	

VISIT / CHANGE HISTORY		Date	Id	Type	Is	Cd	Purpose/Result
		03-29-2016	MK			50	Data Mailer - Change
		09-20-2010	MJB			01	Measure - No Entry
		09-20-2010	MJB			02	Callback - No Entry
		10-21-2004	ZZ			70	Prior Inspection



Total Card Land Units 2 AC Parcel Total Land Area 2 Total Land Value 91,300

CONSTRUCTION DETAIL		CONSTRUCTION DETAIL (CONTINUED)	
Element	Description	Element	Description
03	Colonial	Sauna	
01	Residential	Walk Out	Y
03	Colonial	Solar	Yes
2.00	2.00		
1	Vinyl Siding	MIXED USE	
25	Gable	Code	Description
03	Asphalt	101	Res Dwelling
03	Drywall		Percentage
05	Hardwood		100
12	Oil		0
02	Forced Hot Air		0
04	Central	COST / MARKET VALUATION	
03	3 Bedrooms	Building Value New	268,244
03	Total Bedrooms	Year Built	1988
1	Full Bthrms:	Effective Year Built	1999
1	Half Baths:	Depreciation Code	A
7	Total Rooms:	Remodel Rating	17
02	Bath Style:	Year Remodeled	1
02	Kitchen Style:	Functional Obsol	
1	Extra Kitchens	External Obsol	
0	Fireplace(s)	Trend Factor	
0	Extra Opening(s)	Condition	
	Gas Fireplace(s)	Condition %	83
	Blocked FPL(s)	Percent Good	222,640
	Bsmt Garage(s)	RCNLD	
	Fin Bsmt	Dep % Ovr	
	FBM Quality	Misc Imp Ovr	
	Whirlpool(s)	Misc Imp Ovr Comment	
		Cost to Cure Ovr	
		Cost to Cure Ovr Comment	
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)			
Code	Description	Unit Price	Yr Bilt
		Cond.	% Gd
		Grade	Grade Adj.
		Appr.	Value



BUILDING SUB-AREA SUMMARY SECTION			
Code	Description	Gross Area	Eff Area
BAS	First Floor	1,419	1,419
BSM	Basement	0	280
CTH	Cathedral Ceiling	0	53
FGR	Garage	0	326
FOP	Open Porch	0	7
FUS	Finished Upper Story	873	873
UAT	Unfinished Attic	0	82
WDK	Deck	0	43
Ttl Gross Liv / Lease Area		2,292	3,083
		6,327	268,244

CURRENT OWNER		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT	
Code	Description	Code	Description	Code	Description	Code	Description	Code	Description
0	Flat	2	Electricity	7	Nominal Traffic	6	Typical	1-1	RES LAND
		7	Well					1-3	DWELLING
		8	Septic						
0021 CHARNLEY RD		SUPPLEMENTAL DATA		Neighbhd		01205		Appraised	
ENFIELD CT 06082		Alt Prcl ID 000500010037		Dev Lot #		4		Assessed	
		Fire Dist 3		Callback Lt		X		73,900	
		Zoning R88		Income		Moderate		105,600	
		Census/BI 4810-0926		Assoc Pld#				264,200	
		Total Acres 2.02						184,900	
		GIS ID 108-35						73,900	

RECORD OF OWNERSHIP

BK-VOL/PAGE	SALE DATE	QU	V/I	SALE PRICE	VC
0855 0257	03-30-1994	U	I	0	
0623 0450	11-29-1990	Q	I	260,000	U
0000 0000	09-27-1990	U	I	0	
0000 0000	11-10-1988	U	I	208,000	
Total				258,800	

EXEMPTIONS

Year	Code	Description	Amount	Code	Description	Number	Amount
ASSESSING NEIGHBORHOOD							
Nbhnd 0001 Nbhnd Name STREET INDEX NAME Tracing Batch							
Total 0.00							

OTHER ASSESSMENTS

Year	Code	Description	Number	Amount	Comm Int
Appraised Bldg. Value (Card) 264,200					
Appraised X(B) Value (Bldg) 0					
Appraised O(B/L) Value(BLDG) 0					
Appraised Land Value (Bldg) 105,600					
Special Land Value 0					
Total Appraised Parcel Value 369,800					

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
23985	06-15-2004	AD		2,300	10-21-2004	100		AGP

LAND LINE VALUATION SECTION

B	Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhnd.	Nbhnd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value
1	101	Res Dwelling	R88		87,991 SF	1.00	1.00000	5	1.00	065	1.200		1.0000		105,600
Total Card Land Units 2.021 AC Parcel Total Land Area 2.02															
Total Land Value 105,600															

APPRaised VALUE SUMMARY

Year	Code	Description	Number	Amount	Comm Int
Appraised Bldg. Value (Card) 264,200					
Appraised X(B) Value (Bldg) 0					
Appraised O(B/L) Value(BLDG) 0					
Appraised Land Value (Bldg) 105,600					
Special Land Value 0					
Total Appraised Parcel Value 369,800					

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpose/Result
12-10-2021	MK			41	Hearing - No Change
05-11-2021	LM1			50	Data Mailer - Change
12-31-2020	OM			01	Measure - No Entry
03-29-2016	MK			50	Data Mailer - Change
09-20-2010	MJB			01	Measure - No Entry
09-20-2010	MJB			02	Callback - No Entry
10-21-2004	ZZ			70	Prior Inspection



