

**OFFICE OF SELECTMEN
6 HOLLAND STREET
PO BOX 139
MOULTONBOROUGH, NH 03254**

Selectmen's Meeting

June 6, 2013

MINUTES

Selectmen: Joel R. Mudgett, Jonathan W. Tolman, Edward J. Charest, Christopher P. Shipp (absent with prior notice), Russell C. Wakefield; Carter Terenzini, Town Administrator; Hope K. Kokas, Administrative Assistant.

I. CALL TO ORDER: Joel called the meeting to Order at 7:00 P.M.

II. PLEDGE OF ALLEGIANCE

III. REVIEW / APPROVAL MINUTES: Ed Made the Motion to approve the Selectmen's Minutes of May 30, 2013 as written. Russ Seconded the Motion. The Motion carried Unanimously.

IV. NEW RESIDENTS: Rebecca A. Woodworth, Mark A. Browne, Matthew J. Whitcomb, Mark P. Jr. & Barbara A. Brash.

V. CITIZEN INPUT: 1) On behalf of the Board of Selectmen, Joel presented Betsey L. Patten with a plaque of appreciation for her service as a Selectman from 2007 to 2013, and her service to the Town. Ms. Patten thanked the Selectmen and said that she enjoyed serving the Town, and now is enjoying her private life. 2) Hollis Austin asked if the scheduling of the Recreation Advisory Board meeting at Town Hall on June 10th, and the meeting for the Road Hearing on Old Route 109 at the Recreation Building, also on June 10th, was correct. Carter replied that towards the beginning of this year, the RAB requested and began scheduling their meetings at Town Hall. As a result, the road hearing was scheduled on the 10th for the meeting room at the Recreation building. Mr. Austin then asked why the non-profit organization, Wentworth Economic Development Corporation's informational meeting, which was held at the Library on June 4th was posted on the Town's website. He added that he feels that the School Board meetings should be included in the Town's main web calendar. Carter replied that at the top of the Town's home page, there is a prominent link which displays the four separate calendars, the Town's, School Board's, Recreation's and the Library's. He added that WEDCO, as a non-profit organization, met the Town's criteria for being posted on the Town's web calendar.

VI. NEW BUSINESS:

1. Review for Approval: Payables/Payroll Manifest & Signature File:

DOCUMENT DATE	DOCUMENT	MAP/LOT#
6/6/13	Abatement, Denied	069-027-001
6/6/13	Abatement, Granted	171-008
6/6/13	Abatement, Granted	168-020
6/6/13	Abatement, Granted	207-014
6/6/13	Abatement, Granted	216-025

6/6/13	Abatement, Granted	194-035
6/4/13	Warrant for Unlicensed Dogs	N/A
6/6/13	Administrative Abatement #243 (Tabled to 6/20/13)	213-017-000- CG0-022
6/6/13	Administrative Abatement #242 (Tabled to 6/20/13)	213-017-000- CG0-073
6/6/13	Veterans' Tax Credit – 2014 Granted	107-016
6/6/13	2013 Charitable Exemption, Geneva Point Center, Inc.	232-001, 232-009 & 248-001
6/6/13	Blind Exemption	135-025
6/6/13	Cemetery Deed, Plots 198, 199, 200 & 201	N/A
6/6/13	Payables Manifest & Signature File, 6/6/13 \$721,201.53.	N/A

Joel read the file for June 6, 2013. Russ commented that the figure for the payables is high because it includes the school. He then questioned the two Administrative Abatements, #242 and #243, which are based on campers registered before April 1st that were assessed, and it is the Assessor's opinion that because they are registered, that the tax should be abated. Russ stated that he thought they should be assessed regardless if they have been registered, as they are intended as dwellings. Russ added that there are two court cases. He said that he reads it one way, others read it another way, and the Assessor reads it another way. He would like a consistent view on this, as to whether to assess or register them as vehicles. This is a new situation for Moultonborough and all other towns in the state. Carter reminded the Selectmen that this is the first year the Town has assessed campers, and that the Assessor, Gary Karp, has determined that if they are registered and transportable, they don't fit the court test for taxation. If the Assessor knew that these campers were registered, at the time of inspection, they would not have been inspected. Carter added, that he can get Gary to provide the Selectmen with more information. From the Assessor's perspective the rules will be consistent, if campers are registered, they are not assessed. Carter asked if this was the consistency Russ was asking for. Russ replied that it was not. He said that he had this same discussion with Gary. If one reads the court's discussion, and the four criteria that came out of it, clearly if the intent is that the camper is permanent, then it is taxable. In the court case Latour vs. Laconia, 8 properties were described and it was determined that they were dwellings with the intent of staying at that camp site. Russ added that there was other criteria that was used to determine permanency and dwellings. He said he doesn't agree totally with the way Gary is looking at it. The question should be if it is a dwelling or not a dwelling. If it is a pop-up camper, then OK, but if it is a camper and it has been on site for a year, and paid a yearly fee to occupy the site, then assess it. Hope reminded the Selectmen that one of the questions is if the camper is on site as of April 1st. Joel agreed that was a deciding factor. Russ agreed if it was registered as of April 1st, then that is the turnover date. Joel said if it was on site as of April 1st then it should be taxed. Carter agreed that April 1st is the turnover date for all properties, and that is the first test, and then you apply the four criteria provided by the court. Gary reads the RSA that if the camper is registered, then it is capable of being moved, and it isn't permanent, which then defeats that test. Carter suggested that the Selectmen approve all items on the Payables Manifest & Signature File except the two Administrative Abatements, and then have the Assessor appear at the Selectmen's next meeting (June 20th). Joel, responding to Russ' opinion, said that if registration doesn't count, then if a property owner stores a camper as of April 1, then it can be taxed. Russ agreed. Jon thought only if the camper

was permanent. He didn't think the court considered if the camper was registered, and wasn't necessarily used as a test. There was discussion if registration was a test of permanency or not. Carter suggested that this discussion should be done with the Assessor. Russ replied that he has discussed this with Gary and they don't agree. Carter said that any campers that were registered were not assessed, so the Selectmen will need to decide and instruction will need to be given to the Assessor. Russ said that as a community, we do not want to get into the position of deciding what can be registered and what is assessed. If the intent of the camper is to remain as a dwelling, storage, or a shelter, then it should be assessed. Jon said that if he has a trailer that is storing lumber located on his property, and not intended as being portable, then it should be assessed. Joel agreed, but questioned if one has a camper that is on blocks and is being stored for the winter, as of April 1st, should it be taxed. He added that he wants to see how DRA interprets this and as long as Moultonborough follows how the other towns are handling this, then this would be fine. Jon added he wasn't in favor of taxing the campers, but the Town has to enforce it. Carter asked what the Selectmen need to see to help them decide. Jon asked to see what the other towns are doing. Russ said he's been to over a dozen communities and talked to the assessors about how they are handling this and found that they are all doing something different because no one understands. He feels that towns are doing what they deem will keep them out of court. Carter again suggested tabling the two Administrative Abatements, and have Gary come to the next Selectmen's meeting with information to help the Selectmen make a judgment. Joel asked and Carter agreed to get information from DRA. Joel asked about the bill which was included in the manifest for the Community Garden from Mr. Richardson for \$200 for fuel. He wondered if the bill was made out incorrectly, but he would like to see it, as he questions how Mr. Richardson used \$200 of fuel for the garden. Joel said to go ahead and pay it, and if needed correct it later. Carter said he would see to it. Russ Made the Motion to approve the Payable\Payroll Manifest & Signature File for June 6, 2013, excepting the Administrative Abatements numbering 242 and 243. Ed Seconded. The Motion carried Unanimously.

2. Review for Approval: Recreation Department's Bonfire Request: Carter reported that Chief Bengtson and Highway Agent Kinmond both reviewed and approved of the request for a bonfire at Playground Drive to be held on July 29th, which is to be located by the tennis courts. He added that Scott will find a metal drum or dig a pit to keep the fire contained. Ed Made the Motion to approve Recreation's request for a bonfire on July 29th, at the Playground by the tennis courts. Russ Seconded and the Motion carried Unanimously.
3. Review: Request of May 16th, Rock Pile Parking: Joel commented that they have learned that Ms. Prause's request for parking signage was premature. The Planning Board has not requested it or made any decision. The Selectmen agreed with staff to wait until if and when a problem exists.

VIII. OLD BUSINESS: Jon reported that he was approached by a resident and asked if the Selectmen have considered a policy for property owners to barter their services in order to pay back taxes. Carter reviewed this with the Tax Collector, but it brings up many questions as to how to value the work being done, if the work was done satisfactorily, etc. Carter added that the work provided would need to be a priority for the Town, something that was scheduled to be done. Ed agreed that a policy such as this would open the Town to a lot of problems. Jon agreed, but told the resident he would bring it to the Selectmen for discussion.

IX. OTHER BUSINESS:

1. Board & Staff Liaison and Update Reports: There were no updates to report.
2. Advisory Budget Committee Minutes, May 7, 2013: Acknowledged.
3. Planning Board Minutes, May 22, 2013: Acknowledged.
4. CIPC Minutes, May 23, 2013: Acknowledged.

X. CORRESPONDENCE: None.

XI. CITIZEN INPUT: 1) Hollis Austin felt that it was inconsistent of the Town to post the meeting for WEDCO, which was held at the Library, on the Town's website calendar, but not post the School Board meetings. He added the School Board meets at Town Hall. Joel replied that the School Board has their own calendar and the two are kept separate for consistency. Carter said that the Development Office asked that the WEDCO meeting be posted. He added that the link at the top of the Town's website provides four different calendars. The Selectmen agreed to maintain the current policy and keep it the way it is. Joel questioned Mr. Austin, especially from last week's meeting where he asked for more information about the comings and goings of residents, but on the other hand, he wants all personal information protected from the Internet. Carter said the Town is consistent and does not post School Board meetings. Russ felt that if people really want to know what is going on at the schools, the Library, Recreation, etc., they will make the attempt to find out. 2) Peter Jensen commented that if all of these various boards/departments were on one calendar you would lose the big picture and it would be too confusing. He added that the School has multiple calendars as there are a lot of things going on. 3) Mr. Austin said that he feels posting WEDCO's meeting on the Town's website was a mistake and he thought it should've gone on the Library's website. Carter replied that it met the Town's policy. Mr. Austin asked if the Town sponsored WEDCO, and Carter replied that we did not.

XII. NON-PUBLIC SESSION: Jon Made the Motion for the Selectmen to go into Non-Public Session per 91-A:3 II (c) and only to reconvene for the purposes of adjournment. Ed seconded. A Roll call was taken: Jon – Aye; Ed – Aye; Russ – Aye, Joel – Aye. The Selectmen went into Non-Public Session at 7:42 pm.

The Board exited Non-Public Session at 7:58 p.m. having voted by a vote of 2/3 or greater of the members present to seal the minutes, as divulgence of the information discussed likely would post the action as being ineffective, until - in the opinion of a majority of the members - the aforesaid circumstances no longer apply.

XIII. ADJOURNMENT: Jon Made the Motion to Adjourn. Russ Seconded the Motion. Motion Carried Unanimously.
Joel adjourned the meeting at 7:59 p.m.

Approved

Date:
Respectfully Submitted
Hope K. Kokas, Administrative Assistant