

LYNDEBOROUGH BOARD OF SELECTMEN
MEETING MINUTES
May 24, 2023
Final

I. Call to Order:

Chairman Mark Chamberlain called the meeting to order at 6:00 p.m.

II. Introduction of Members Present:

Chairman Mark Chamberlain, Selectman Fred Douglas, and Selectman Robert Howe
Town Administrator Russ Boland and minute taker Kathleen Humphreys

Public & Media Present: Administrative Assistant Dawn Griska, Tax Collector Trish Schultz,
Contracted Assessor Dave Marazoff of M&N Assessing Services, and Code Enforcement
Officer/Building Inspector Leo Trudeau

III. Appointments:

6:05 p.m.: Assessing – 2023 First Half Tax Billing Discussion

Mitchell 2022 Property Tax Abatement Application (Map-Lot 246-005-00)

Mr. Mitchell's property is split between Lyndeborough and Wilton and there was an inequitable assessment between the municipalities. Mr. Mitchell filed an abatement application for tax year 2022 in Lyndeborough. The abatement being discussed is the difference in land values between the first and second 2022 tax billings, which were out of sync due to the timing of when Lyndeborough and Wilton resolved their respective adjustments to the assessments, as was dictated by the 2021 BTLA (Board of Tax and Land Appeals) case that additionally stipulated the assessments would be revisited by both Lyndeborough and Wilton for the next evaluation.

Assessor Marazoff provided some history and said he had many conversations with Mr. Mitchell and the Wilton Tax Assessor. There was a discussion regarding the history of this property.

The Chairman polled the Board. All three Selectmen were in favor for granting the abatement request of land values and denying the greenhouse structures for Map-Lot 246-005-000.

Administrative Assistant Dawn Griska and Assessor Dave Marazoff will write a cover letter with the detailed information. Selectman Douglas also wanted a reminder sent in writing to Mr. Mitchell about filing for a Current Use Farm Exemption because it won't be granted again unless he does so per the statute.

Rocco Revocable Trust, 2022 Property Tax Abatement & Current Use Applications (Map-Lot 231-019-000)

There are three parcels owned by this trust for 145 Old Temple Road: primary residence, a vacant primary lot and another vacant lot.

Administrative Assistant Dawn Griska shared the history of this parcel, indicating the family sought assessing corrections with the former assessor that were not completed. When Lyndeborough got a new assessor, the family approached her, seeking resolution. In reviewing the files, it was discovered the 2007 DRA Form A-10 to put parcel 231-019-000 into Current Use was approved using an incorrect map-lot number, which resulted in 231-019-000 not being placed into Current Use. Ms. Griska has completed a new corrected A-10 form with the correct map-lot number, if the Board signs it, the owners can sign their portion of the form afterwards.

The Board approved the parcel being put into Current Use and signed the corrective A-10 form for 231-019-000.

Ms. Griska will follow-up to obtain the owner's signatures and the form will be registered with Hillsborough County Registry of Deeds.

The Board approved the 2022 Property Tax Abatement Request for 231-019-000.

Selectman Douglas wanted the record to reflect that, relative to the documents shown here from 2007, and said, "I don't believe any of these Board members up here signed this document at that time".

Standard Veterans' Tax Credit Application (Map-Lot 203-008-000)

Assessor Marazoff indicated Mr. Fisher is an honorably discharged Veteran and meets the criteria for this credit.

The Board approved the Standard Veterans' Tax Credit application for Mr. Fisher.

Veterans' Tax Credit for Service Connected Total Disability Application (Map-Lot 225-002-000)

Assessor Marazoff indicated Mr. Mason is requesting Veterans' Tax Credit for Service Connected Total Disability. He was honorably discharged. He meets the qualifications. Ms. Griska indicated Assessor Marazoff had entered the incorrect amount for this credit into Avitar (assessing database software). Assessor Marazoff asked Ms. Griska if she knew how to make the correction and Ms. Griska said she did.

The Board approved the Veterans' Tax Credit for Service Connected Total Disability application for Mr. Mason.

Ms. Griska indicated she would correct the credit amount in Avitar prior to tax bills going out.

Standard Veterans' Tax Credit Application (Map-Lot 226-014-000)

Assessor Marazoff indicated Mr. White supplied his form DD Form 214 for his time of service and he was honorably discharged. He meets the criteria for this credit. Ms. Griska indicated Assessor Marazoff had entered the incorrect amount for this credit into Avitar (assessing database software).

The Board approved the Standard Veterans' Tax Credit application for Mr. White.

Ms. Griska indicated she would correct the credit amount in Avitar prior to tax bills going out.

New England Forestry Foundation 2023 Charitable Exemption Application (Map-Lots 202-005-000 & 203-005-000)

Assessor Marazoff indicated these parcels do not meet the criteria for Charitable Exemption.

The Board denied the 2023 Charitable Exemption Application for New England Forestry Foundation.

Touchstone Farm, 2023 Charitable Exemption Application (Map-Lot 230-016-000)

This was a BTLA case and the Tax Board sided with the charitable organization. The business is horse therapy for children, people with disabilities and veterans. They do not have to do this activity every day, but it needs to be their purpose. This was exempted last year.

Chairman Douglas asked if Touchstone Farms came in for any building permits. Building Inspector Leo Trudeau said they have not, as of this time, but they did verbally express a desire to construct two dorms and an indoor arena plus an outdoor arena on the other side of the dam. It was noted that dorms would be taxable.

Ms. Griska discussed a Department of Revenue Administration course she recently took where the questions about what it takes for an organization to qualify for charitable exemptions, and what towns needed to do in terms of questions about whether an organization is truly running as a non-profit. DRA said in order to qualify for charitable exemption status with a town, the town only needs to verify that the organization has submitted the correct paperwork for the exemption application. Towns do not need to ensure whether or not the organization's 501(c)(3) status is truly charitable or not, just that the paperwork is in order.

The Board approved the 2023 Charitable Exemption Application for Touchstone Farm, Inc.

United Church of Lyndeborough, 2023 Charitable Exemption Application (Map-Lots 221-005-000, 239-031-000 & Map 231-004-000)

Assessor Marazoff stated the church has three properties that includes the church with the parsonage in the Village (221-005-000), the Center Church (239-031-000), and the structure on Forest Road (231-004-000).

Assessor Marazoff recommended denial for 231-004-000 on Forest Road. Assessor Marazoff stated an organization must use the property for the exempt purpose that they are requesting. It was noted this request as been previously denied and the case went to BTLA.

The Board approved the 2023 Charitable Exemption Application for Map-Lots 221-005-000 & 239-031-000 and denied the exemption request for Map-Lot 231-004-000 was denied.

Jetavana Monastic Community, 2023 Charitable Exemption Application (Map-Lot 229-003-000)

Assessor Marazoff did research on the Jetavana Monastic Community. They have another property in Temple, NH with 70-acres and multiple buildings. Mr. Marazoff noticed the land in Temple is not exempt. They purchased the 114.1-acre parcel from the Chrisentons in 2021. Assessor Marazoff noticed the GIS maps are not updated and backtracked with the lot line adjustments to verify the records. The property is in Current Use and does not have any buildings on it nor road frontage.

The Board denied the 2023 Charitable Exemption Application for Jetavana Monastic Community.

It does not meet Atty Bill Drescher's criteria, as written in his "Overview of Exemption Law", provided to the Board.

IV. Community Forum and Public Comment:
None

V. Decision Making Actions:

a. Old/Tabled Business:
None

b. New Business:
None

c. Items not on Agenda:
None

VI. Town Administrator Report:
None

VII. Selectmen's Report:
None

VIII. Consent Agenda:

Ms. Griska updated the Consent Agenda to reflect the changes made during the meeting and the Board members signed it.

VOTE: Selectman Howe moved, Selectman Douglas seconded to accept the Consent Agenda items 1-9. Motion passed 3-0.

IX. Information Items Requiring No Discussion:
None

X. Non-Public Session RSA 91-A:3 II (c & k)

VOTE: Selectman Douglas made a motion, Selectman Howe seconded to go into a non-public session 7:11 p.m. Motion passed 3-0.

VOTE: Selectman Howe made a motion, Selectman Douglas seconded adjourn at 8:33 p.m. Motion passed 3-0.

XI. Adjournment:

All scheduled items having been addressed, the public meeting was adjourned at 8:33 p.m.

Next regular meeting: May 31, 2023 at Citizens' Hall at 6:00 p.m.

Kathleen Humphreys, Transcriber

Chairman Mark Chamberlain _____

Selectman Fred Douglas _____

Selectman Robert Howe _____

Consent Agenda –May 24, 2023		
Item #	Item Title	Approved
1	Request to Approve Land Value 2022 Property Tax Abatement and Deny Remainder - Mitchell (Map-Lot 246-005-000)	✓
2	Request to Approve 2022 Property Tax Abatement - Rocco (Map-Lot 231-019-000)	✓
3	Request to Approve Standard Veterans' Tax Credit Application (Map-Lot 203-008-000)	✓
4	Request to Approve Current Use Assessment Application - Rocco (Map-Lot 231-019-000)	✓
5	Request to Approve Veterans' Tax Credit for Service Connected Total Disability Application (Map-Lot 225-002-000)	✓
6	Request to Approve Standard Veterans' Tax Credit Application (Map-Lot 226-014-000)	✓
7	Request to Deny 2023 Charitable Exemption Application, New England Forestry Foundation (Map-Lot 202-005-000 & 203-005-000)	✓
8	Request to Approve 2023 Charitable Exemption Application, Touchstone Farm, Inc. (Map-Lot 230-016-000)	✓
9	Request to Approve 2023 Charitable Exemption Application for Map-Lot 221-005-000 & 239-031-00 & Approve Charitable Exemption Application for Map-Lot 231-004-000, United Church of Lyndeborough	✓
10	Request to Deny 2023 Charitable Exemption Application, Jetavana Monastic Community (Map-Lot 229-003-000)	✓