

**Town of Boscawen
Select Board
MEETING MINUTES
Thursday, March 30, 2023 at 6:00 PM**

In Attendance: Lorrie Carey, Matt Burdick, Bill Bevans, Katie Phelps, Kate Merrill, Kearsten O'Brien, Kellee Easler, Nicole Hoyt & Sarah Gerlack

Guests: Evan Roberge and Kerry Connor - Avitar Associates, Ben Lafond - NHDRA, Tama Tillman and Loren Martin

Roll Call: completed and guests introduced.

Chairwoman Carey called the meeting to order at 6:00pm.

Consent Agenda Items:

- P&L, Balance Sheet, Check Manifest & Payroll
- Public/Nonpublic Minutes for Approval-03/23/23
- Intent to Excavate 23.049.01E
- Intent to Cut 22.049.12T
- Elderly Exemption Landowner P - \$48,000
- Report from Executive Councilor Cindy Warmington

Chairwoman Carey noted grammatical changes to the 03.23.23 public and nonpublic minutes.

Selectman Matt Burdick motioned to approve the Consent Agenda as amended. Seconded by Selectman Bill Bevans. All in favor. None opposed.

Scheduled Guests & Hearings: Mr. Evan Roberge, a member of Avitar Associates gave a presentation about the overview of the revaluation process. He said every community goes through the revaluation process at least once every 5 years, as required by law (RSA 75:8-a). This year is Boscawen's revaluation update. The purpose of the revaluation is to bring property assessments to market value as of April 1, 2023. Boscawen opted not to require a bond, and a copy of the contract and insurance certificate were provided to the Department of Revenue Administration (DRA). Mr. Roberge said the real estate market is constantly changing. If the market has appreciated then values, on average, will go up. The state tracks the market changes from year to year through the annual equalization process. Mr. Roberge stated, for example, Boscawen's EQ ratio for 2022 was 66.2%, which indicates, on average; assessments were at 66.2% of what they were selling for in 2022. The reference point for that ratio is the last revaluation, 5 years ago. Mr. Roberge noted not all classes or types of properties change at the same rate. For example, vacant land may not have appreciated at the same rate as single family dwellings. Older homes that have not been updated may not have appreciated at the same rate as newer homes. Mobile homes are also examples of properties that may not have appreciated at the same rate as other types of properties. Mr. Roberge said sales are the basis for the new values. It is important that they verify the physical data for those sales and verify the transaction, to know that each one used in their analysis is a qualified sale, meaning it is a sale that represents market

value. Mr. Roberge said they plan on using sales going back 1 year. If there are certain types of properties that require them to go back further for sales, they will. Taxpayers should be aware that, if their assessment increases, for example, by 50%, that does not mean their taxes are increasing 50%. If the town, school, and county budgets stay the same, and the town's total value increases 50% as a result of the revaluation, the tax rate would come down proportionally. If any or all of the current year's budgets go up, then the tax rate will not drop by the percentage that the total value increases. Mr. Roberge said it is important to note, in that scenario, the tax rate would have gone up with or without the revaluation being done this year. Once Avitar analyzes the sales and develops preliminary values, there will be a field review of the entire town, which is a drive-by parcel by parcel of every property. They will be verifying location, site characteristics, quality and so forth to be as consistent as possible. Mr. Roberge noted during the field review, the town may get calls from residents. He stated the data verification is a separate process, and every property was attempted to be measured and listed previously. Once the field review is completed, Avitar will send out preliminary notices. The notice gives property owners a chance to setup an appointment, if needed, to talk with the assessor, go over sales and ask any questions. Avitar plans to start the field review in late June, early July and the preliminary notices and hearings will be in August. After the hearings are over and values have been finalized, the town will be provided with the USPAP (Uniform Standards of Professional Appraisal Practice) report that describe the entire process, what they did, sales used and so forth. The contract has a completion date of October 1, 2023.

Town Clerk Nicole Hoyt asked how long property owners have to talk with assessors, after the notices are sent out. Mr. Roberge said they usually allow a week to set up appointments and if needed, they will open the window longer. He said if anyone misses a hearing and calls with questions, to take down their name and email Mr. Kerry Connor or himself and they will reach out to the property owner.

Selectman Burdick asked what the equation was to determine the value of solar panels and the depreciation of them over their lifetime. Mr. Roberge said he knows the methodology that Avitar uses to determine the value. He will research the specific equation. Planning and Community Development Director Kellee Easler noted Ms. Loren Martin from Avitar Associates will be attending the Energy Committee meeting in April to discuss the methodology with the Committee.

Chairwoman Carey asked if there was a better way to educate the public on expectations so when the process begins, they have a better understanding. Mr. Roberge suggested advertising expectations and information on Facebook and the town website. It will encourage the public to start conversations and ask questions. Mr. Roberge noted hearings are the best way for the public's questions to get answered. The public can call in during the hearings. Chairwoman Carey noted some residents are concerned with letting someone into their home. Mr. Roberge encouraged property owners to look at their property cards and sales.

Mr. Ben Lafond from NHDRA explained their role in monitoring the parts of the process. DRA comes in after Avitar's analysis. They receive the data from Avitar and follow up on their work by physically going to the sales that they have measured. Mr. Lafond said they will complete a report and send it back to Avitar in case there are any discrepancies. After 30 days, it will be sent

to Boscawen. Notices are sent to taxpayers in advance in case they don't want DRA to come into their homes. Mr. Lafond said they also monitor the USPAP report which is a manual of how they did the revaluation. Mr. Lafond asked Mr. Roberge questions. Mr. Roberge will be the supervisor of the revaluation process for Boscawen. Avitar will be in charge of the utilities and there is no bond required. Avitar is the contact for property record cards and data of sales. Values will be turned over to municipalities by October 1, 2023. Mr. Lafond asked if there were special use properties in town. There is the Merrimack County facility.

Chairwoman Carey asked what difference the town will see with the revaluation. Mr. Roberge said they want properties to be assessed at 100% of what they are selling for. Based off the Boscawen's EQ ratio in 2022, of 66.2%, that would mean around a 51% increase in the value. He anticipated most property owners would see an increase of about 50 to 60%. All recent sales are what will be used for the assessment. Mr. Roberge noted that over the last couple years, affordable housing has increased in price. Mr. Roberge noted only property owners who are above the average, will see an increase in their taxes. Mr. Lafond suggested posting the potential increase on the town website.

Mr. Lafond noted it is Boscawen's assessment review year with DRA. They will do a file review at the end of the year or in early 2024 of all exemptions. Deputy PCD Director Kearsten O'Brien is waiting on 9 veteran's credit documents and 4 elderly exemptions. They have received 23 current-use documents. Chairwoman Carey asked what happens if people don't return the current-use document. Deputy PCD Director O'Brien has been reaching out to those individuals via letters and phone. She is trying to get them in for appointments so they can complete the documents. Mr. Lafond said there is nothing they can do if a resident doesn't respond. Deputy PCD Director O'Brien said they are trying to complete all elderly exemptions by April 15th. There have been some elderly that no longer qualify due to the threshold increase. Deputy PCD Director O'Brien has looked through financial statements to determine which individuals no longer qualify and those that still do. They are in good standing for exemptions.

Selectman Burdick asked when DRA will announce their tax rate options for the next year. It depends on when they receive all the necessary information from Avitar. Mr. Roberge said the MS-1 will be done on or before October 1, 2023.

Deputy PCD Director O'Brien will email Mr. Roberge and Mr. Connor to find out when the public hearings will be scheduled so they can plan accordingly.

Department Head Updates: The Select Board reviewed their Rules of Procedure. Chairwoman Carey noted the dates and Select Board member names needed to be updated. Finance Director Kate Merrill will update the Rules of Procedure this week and the Board will approve at the next meeting. Chairwoman Carey suggested having a Board member review all policies yearly to ensure names and dates are listed accurately and that there are no changes in the laws. FD Merrill suggested some policies be reviewed separately such as the employee manual and firefighter manual. She would like to continue to review the fund balance policy in September, before they set the tax rate. The safety manual for Joint Loss and the Trustee's manual are also separate. Chairwoman Carey suggested doing a preliminary review in the summer. FD Merrill suggested

reviewing Select Board Rules and Procedure after town meeting. All concurred. FD Merrill will update the annual calendar.

The Board discussed who will be appointed as the new Chair. The Rules of Procedure state:

“A Chair shall be elected at the first regular meeting of the Board after Town Meeting. Traditionally, the longest serving member or the one whose term expires next is the chair; however, the Board may choose as necessary.”

Selectman Bevans motioned to nominate Selectman Matt Burdick as the Chair of the Boscawen Select Board. [Selectwoman Carey asked Selectman Burdick if he would accept the nomination. He agreed.] **Seconded by Selectwoman Carey. All in favor. None opposed.**

Last week the Board approved the Agricultural Commission’s bank account. FD Merrill stated they are looking for clarification on how to start the bank account. Town Treasurer Tama Tillman noted AgCom would like to take the income they receive from Community Garden plots to open the bank account. The funds would be used for their expenses that aren’t part of the general fund budget. Town Treasurer Tillman said AgCom still expects their current expenses to be covered through the budget in the general fund. FD Merrill clarified AgCom is requesting that 100% of income received from garden plots and donations be transferred to the AgCom account. The statute states whole, or part of the revenues would go to the fund. There would be no offset in the general fund for the income. FD Merrill noted it would be the same process as the Conservation Commission. Chairwoman Carey asked where funds will be allocated. FD Merrill said AgCom discussed using the fund for scholarships and future projects. Chairwoman Carey asked if the funds are regular interest-bearing accounts or swept accounts. Treasurer Tillman said they get paid interest once a month. It is usually based on either the average amount of the account or the month end total. Treasurer Tillman noted the Finance Department noticed the checking accounts other than the General Fund and money market accounts were not getting full interest. They discussed it with Nancy at Franklin Savings Bank and found out about a new bank account that is all collateralized with better interest rates and good for all the town accounts. Treasurer Tillman noted she also asked the bank why Old Home Day wasn’t getting any interest. They admitted the OHD account should have been getting interest and the type of account was updated so it now accrues interest.

FD Merrill gave an update on the Finance Department. There will be an audit next week. She noted the internal posting for the Police Chief position is closing tomorrow. Last week they discussed having a Police Chief panel interview for candidates. FD Merrill noted there was only one internal applicant and Chief Kevin Wyman suggested bringing in one outside panelist with experience in the police force. The Select Board agreed.

Deputy PCD Director O’Brien presented a request to use the bathrooms at the Dorval House in the summer. A family is using an open park area at the Boscawen Town Park, behind the Dorval House for a family gathering. They would put down a deposit to use the bathrooms. Deputy PCD Director O’Brien said there are locked cabinets at Town Hall that they would bring to the Dorval House to lock up supplies. Community Services Director Sarah Gerlack noted when residents rented out Town Hall, they had to fill out an application which included insurance required for

the event. They required a \$50 deposit and \$50 rental use. The individual would be given a checklist to ensure the key was returned, trash was taken out and there were no damages. The deposit was given back after the checklist was reviewed. Selectman Burdick noted there is a porta potty down there during the summertime. Deputy PCD Director O'Brien noted the porta potty is by the Snack Shack, so it would be a far walk for elderly individuals. CS Director Gerlack recommended renting Dorval House out in the summer, to raise money for the Parks and Recreation program. The facility can only be used on the weekends because the Parks and Recreation program will be occupying it during the week. Chairwoman Carey recommended researching what the cost would be to the town if they allowed the public to rent out the Dorval House on the weekends. Deputy PCD Director O'Brien will research details and review the previous Town Hall agreement used.

Deputy PCD Director O'Brien noted sign-ups for the Parks and Recreation summer program will be on April 19th from 4:30 to 6:00pm. Flyers have been advertised on the town website. There are only 60 spots available, and they generally fill up that night. There will be a waiting list and full-time campers will be prioritized first. There have been a lot of questions from parents this year about sending their kids for only 2-3 days out of the week. The program is designed for kids to attend consistently. Field trips will be local this year due to the busing issue. Deputy PCD Director O'Brien spoke with Ms. Martha Crete and she agreed to hold one of the field trips at the Highway View Farm. The campers will walk the rail trail and Ms. Crete may let them take home their own corn. Another field trip will be at Live Free Florals. Deputy PCD Director O'Brien is looking into doing an ice cream day with the Police Department and an additional activity with the Fire Department. Chairwoman Carey suggested reaching out to the Boscawen Historical Society. Deputy PCD Director O'Brien noted there will be some 'Flapjack Friday's', making pancakes for the kids and hotdog lunch days. There will be themed days such as Hawaiian Day and celebrating the 4th of July. Deputy PCD Director O'Brien said all the camp counselors are returning this year. There is 1 spot to fill, and they have received 2 applications thus far. Selectman Burdick noted he has a connection to the individual who runs the Fish Hatchery in New Hampton. He will reach out to see if they would be willing to bring the truck down to Boscawen to show the fish. Deputy PCD Director O'Brien will send potential dates. Deputy PCD Director O'Brien has been working with Crystal from the City of Franklin. She mentioned some organizations they use to offer different summer camps such as soccer or archery. The organizations just use the field and provide their own insurance. There is a residential and non-residential rate. Deputy PCD Director O'Brien is looking into offering these programs to families that can't attend the Parks and Rec program.

The Town Meeting Parks and Rec fundraiser was successful. Deputy PCD Director O'Brien thanked Ms. Loren Martin for donating the pizza and Crust and Crumb for donating money. There was a check donation for \$100 in addition to \$711.72 received in cash donations. The total amount received in donations was 811.72. They have been discussing making the fundraiser annual. Deputy PCD Director O'Brien requested Board approval for Check #128 for \$100.

Chairwoman Carey motioned to approve Check #128, a donation in the amount of \$100 for the Parks and Recreation program. Seconded by Selectman Burdick. All in favor. None opposed.

PCD Director Easler noted the septic company started today at 8:30am by conducting a field survey and completing test pits. It went very well and there wasn't a lot of police detail needed. Lieutenant Jason Killary spoke with the owners and they received a report back from BKB that there were no issues. PCD Director Easler said next week they should receive the results back for the design.

PCD Director Easler had an update regarding 3M vs. the State of New Hampshire. The Federal Court granted the State of New Hampshire's motion to remand the lawsuit back to Superior Court. It is Boscawen's responsibility to ensure the subpoena issued for the federal case, is no longer valid. A letter was sent to 3M's counsel notifying them of Boscawen's position. As a result, Boscawen doesn't need to send any response documents. PCD Director Easler noted Public Works Director Dean Hollins has a bunch of documents he will be bringing to the Town office. For now, the town will wait until they hear back.

PCD Director Easler gave an update on the Planning and Community Development department. They received a new release for AED's. It will be posted on the town website. It gives information on how to register AED's and provides a map. PCD Director Easler noted the department will be hiring another building inspector, per diem, to help with the building permitting process. The building inspector position will be fully funded by user fees. User fees will also cover a vehicle and any safety equipment needed. Currently there is no backup employee for the Code Enforcement Officer and she would like to recommend to add a Deputy for when the current Code Enforcement Officer is unavailable. PCD Director Easler said the individual has knowledge of the town's zoning ordinance and suggested that person be the backup for code enforcement, as needed. Chairwoman Carey recommended writing up a contract to memorialize the position and how it will be funded. All concurred. PCD Director Easler said certain issues such as public complaints and zoning issues that require staff to go out to the property, would be funded by the general fund. Otherwise customers would pay \$60 for code enforcement. No further discussion.

Town Administrator Katie Phelps presented a request from Blue Storm Lacrosse for permission to use the municipal office field for approximately a month, until the school fields are ready. They would like to start on Monday, April 3rd and use the field Monday through Friday from 5:00pm to 7:00pm. TA Phelps noted the town has a copy of their insurance certificate. Deputy PCD Director O'Brien noted the ice rink will be closed up soon. TA Phelps said the team is aware and will work around it.

Selectman Burdick motioned to allow Blue Storm Lacrosse to use the municipal office field for approximately a month, Monday through Friday from 5:00pm to 7:00pm beginning Monday, April 3, 2023. Seconded by Selectman Bevans. All in favor. None opposed.

TA Phelps proposed a public hearing on Thursday, April 20, 2023, for an administrative fee update. All concurred. TA Phelps will send out a copy of the old administration fees.

TA Phelps presented a letter of resignation for Mr. Ed Cherian for the Budget Committee.

Selectman Burdick motioned to accept Mr. Ed Cherian's letter of resignation from the Budget committee with regrets. Seconded by Selectman Bevans. Lorrie Carey opposed. Two in favor. One opposed. The motion passed.

TA Phelps presented a request from Bishop Brady Baseball to use Jamie Welch Field for 3 days, April 6th - 8th. The town is waiting on their insurance certificate. Chairwoman Carey suggested checking with PWD Hollins on the condition of the field.

Selectman Burdick motioned to allow Bishop Brady Baseball to use Jamie Welch Field for 3 days, April 6th – 8th, contingent on receipt of an insurance certificate and satisfactory field conditions per PWD Hollins. Seconded by Chairwoman Carey. All in favor. None opposed.

Town Clerk Hoyt noted a foreclosure for resident Y. The Board reviewed and signed the foreclosure notice.

Chairwoman Carey asked if staff followed up on a resident's question regarding Gold Star Mothers. CS Director Gerlack spoke with the resident first and provided information about the Veteran's cemetery. The resident had more questions, so CS Director Gerlack suggested following up with TA Phelps. TA Phelps left a follow up message, asking for clarification. She will update the Board once she hears back from the resident.

Town Clerk Hoyt asked for guidance related to the administrative fee update. She said Penacook Boscawen Water Precinct should have completed their reading for water. Within a few weeks, the town will get sewer readings. When the Board made a motion to update admin fees, the fees were based on Underwood Engineer's report, and effective for January 1, 2023. Town Clerk Hoyt noted residents are going to receive a reading from December 12, 2022 to March 10, 2023 with no reading in the middle. She was concerned with applying the new fee to the entire reading but there is no way in the system to apply it partially. Town Clerk Hoyt suggested keeping the old rate for this cycle because the quarter started in 2022. She noted if Pennichuck would have read everyone's meter as of January 1, 2023 it would have cost an extra \$85 per household, owed to Penacook Boscawen Water Precinct. Chairwoman Carey suggested figuring out the percentage of total days in December and deducting the percentage equally from everyone's bill. CS Director Gerlack said they would have to manually enter deductions. Town Clerk Hoyt noted Pennichuck is updating their systems to include an extra 0 so they may have to manually import them anyways until Avitar can fix the issue. The Board suggested to continue to input the updated rate and if there are any individual concerns, they will address them separately. PCD Director Easler recommended for next year, to specify which cycle the updated fee will be applied to. All concurred.

CS Director Gerlack noted that the Emergency Rental Assistance Program (ERAP) will end on Saturday, April 1st. The Emergency Transportation System funded the last portion of the program but only for individuals on ERAP. CS Director Gerlack does not know how many people were still receiving rental assistance in town, but two clients were getting hotel assistance. There is still a housing crisis going on and there are 3 individuals in town in need of housing. One client is medically unstable, so the town has the obligation to find a rehabilitation center or

to keep the individual safe and off the streets. CS Director Gerlack is not concerned with the budget because they still have ARPA money and grant money to use.

TA Phelps noted that representatives from Community Action Program (CAP) will be attending the next Select Board meeting to discuss a bus route through town, beginning in the fall.

Chairwoman Carey noted that the Riverbend PILOT agreement was updated. There has never been a PILOT agreement for the State Forest Nursery. Chairwoman Carey suggested contacting someone at the nursery to begin the process. Town Clerk Hoyt received pertinent information from Ms. Betsy McNaughton. TA Phelps will send that information to the Board for review. Non-profits also don't have a PILOT agreement and they have grown substantially in town. Chairwoman Carey suggested putting together a list of non-profits in town so they can start the process. CS Director Gerlack asked FD Merrill to research how many other towns have nursing homes with no PILOT agreement. FD Merrill started reaching out to different counties today, emailing the Department of Corrections, nursing homes and Sherriff offices. Laconia was the only town that had all three complexes. Chairwoman Carey noted in 2010, the Commissioners were in favor of doing PILOT agreement but the Select Board at the time, could not agree. She noted it is important to move forward because as a small community, the town provides so many services to the nursing home and needs assistance for the amount of effort put into it.

There was discussion pertaining to the 1913 Library, Torrent Station and Town Hall. Chairwoman Carey suggested selling the stove in Town Hall. It can't be used unless it has appropriate ventilation. PCD Director Easler noted in 2019 when the stove was purchased, it would have cost over \$40,000 to install the appropriate vent. CS Director Gerlack noted the non-profit that donated the stove has since dissolved. FD Merrill will review policies to find out the procedure for selling assets. Chairwoman Carey noted the public wants the town to come up with a plan for the 1913 Library and Torrent Station. Chairwoman Carey suggested that legal reach out to the Church and begin the discussion about Town Hall. Selectman Bevans noted the town has already spent \$3,200 in legal fees regarding Town Hall. He suggested the Board have a discussion with the church about selling the building to them. The church is the only entity that could buy the building. Selectman Bevans noted even if the town could sell the building to someone else, they would still have to fix the hazards which would be costly. He said it would be more cost efficient to make a deal with the church. Chairwoman Carey said the issue is the church and state separation. Selectman Burdick noted in the last year, only church members asked to use the Town Hall. CS Director Gerlack said prior to Town Hall shutting down due to COVID and restrictions, it was primarily used for committees. Chairwoman Carey stated there is opportunity for the church as a non-profit to rent out the facility for income. Discussion ensued. Chairwoman Carey suggested reaching out to Penacook Rescue Squad to see if they would be interested in having the Torrent Station. CS Director Gerlack asked the Board if they would consider keeping the Torrent Station with the town and repurposing it if they don't want it. She suggested using the building as a resource center for the Welfare department and in the winter, it could be used for a warming shelter. The Old Home Day Committee currently uses the building for storage. At town meeting, Ms. Polly Dawson from the OHD Committee suggested buying a shed to keep at the Boscawen Town Park for OHD equipment. CS Gerlack said they would need to store the old fire truck somewhere also. She said that Ms. Norma Caporale mentioned that Allenstown has a train encased in front of their municipal building so people can still view it. CS

Director Gerlack suggested this idea for the fire truck, and it can still be taken out if needed for events. The Board will consider repurposing the building if Penacook Rescue Squad doesn't want it. Chairwoman Carey suggested bringing in a realtor to assess the value of the 1913 Library. Chairwoman Carey stated it is one of the most valuable buildings in town and people are already interested. Selectman Burdick noted there may be a reverter clause. Chairwoman Carey suggested figuring out if the reverter clause is enforceable. Recently, the court has not been enforcing them. The Board agreed to move forward with getting the building assessed if there is no reverter clause. Town Clerk Hoyt mentioned that Ms. Elaine Clow from the library stated the 1913 Library was tied to Boscawen Historical Society. Chairwoman Carey noted both libraries are on the national historic register but only one is on the state register. It would not impact selling the building because the historic nature does not change. Chairwoman Carey suggested as a good selling point, to include in any covenant, that the building is historic and on the national register. Deputy PCD Director O'Brien noted another selling point is that it qualifies for the NH Rehabilitation taxation because it is on the historic register. It is a grant through the state that helps with funding. The building also qualifies for 79-E which is the towns historic incentive taxation. Chairwoman Carey suggested putting a package together with all the incentives for those interested in buying the building. Selectman Bevans noted that the front steps at the 1913 library are falling in. PCD Director Easler sent out pictures of the hazard. Selectman Bevans suggested roping off the area. PCD Director Easler will reach out to Facilities Director Gary Moore to get it fixed. Chairwoman Carey suggested having legal reach out to the church regarding Town Hall. Selectman Bevans was still concerned with spending more money on legal fees and recommended reaching out to the church directly to start conversation. Chairwoman Carey noted they can't have a discussion with the church until they drop the litigation. No further discussion.

Deputy PCD Director O'Brien has been reviewing the town's nonpublic procedures. She noted the Board should not be sealing nonpublic minutes for any length of time. It is up to the discretion of the Board, whether or not the non-publics should be unsealed. It is recommended that when the Board wants to review non-publics that they unseal and review minutes as they see fit. When the Board does roll call votes, they should mention the purpose of the non-public as well as which RSA it is under. When the Board seals the minutes, there are 3 options they should choose from as to why the minutes are being sealed. It is important that the recording secretary includes why the minutes are being sealed and indicates the RSA. Chairwoman Carey noted the Board reviews non-publics annually to unseal. Deputy PCD Director O'Brien said due to the time limitations on non-publics, they essentially unseal themselves. For the unsealing process, anything that falls under RSA 91-A:3 II (d), land acquisitions or sale, can only be sealed for six months or until the sale is completed. Deputy PCD Director O'Brien will have more information after the 91-A training on April 19th. Discussion ensued. Chairwoman Carey recommended including definitions for the specific RSA's in the transparency project on the town website. Deputy PCD Director O'Brien recommended moving non-public meetings to after the Consent Agenda. It would allow the public to be there and hear what the purpose of the meeting is. Deputy PCD Director O'Brien also suggested the Board move into the office areas, so the public feels welcomed to stay. She noted that through a 91-A request, a person can request the unsealed minutes. There are restrictions under RSA 91-A:5 such as discussing personnel issues or catastrophic events.

Chairwoman Carey opened public comment.

Ms. Loren Martin was concerned that some non-publics should have been discussed in public session. She filed a 91-A request to review some of the unsealed minutes. Ms. Martin stated some of the issues discussed in non-publics should have been discussed in public. She said it would also speed up meetings. Ms. Martin noted in reference to the pilot discussion, that not all nonprofits are tax exempt. The town's assessor could review the towns A9's and A12's for charitable, religious, and educational exemptions to ensure they meet the requirements. Ms. Martin stated that if a church owned 50-acres of property but only used 1-acre for their church and parking, that's all that is exempt. The remaining land that is not in use or not occupied for religious purposes, is taxable. Ms. Martin encouraged the Board to review the Ossipee decision that came out recently regarding the matter. The Board of Tax and Land Appeals has been diligent on the matter and are putting the Department of Revenue Administration (DRA) on it to review in 2023. PCD Director Easler previously suggested in the discussion of Town Hall, to move the church over to the park. Ms. Martin noted only the land used for religious purposes, will be exempt, the rest of the park will be taxable. In reference to the 1913 Library, Ms. Martin was concerned with not having parking onsite because it depreciates the value of the sale. Chairwoman Carey noted there is a road to the right of the building that is unused and can be used as a parking lot if the town wishes. In reference to the Town Hall discussion, Ms. Martin noted that the church made a point at town meeting that it was not a litigation. It is a legal proceeding by filing a declaratory judgment or seeking a declaratory judgement. Ms. Martin stated the town can discuss future dealings with the church, not about the declaratory judgement. Ms. Martin was in favor of starting a discussion with the church. She noted Town Hall is in the church's basement and they should have possession of it. In terms of the sewer bills, Ms. Martin calculated a 17% deduction for the days included in December. Ms. Martin agreed with moving non-public sessions to the beginning of the Board meetings, so the public is aware of the motions. She noted for a small town, Boscawen Select Board meets a lot. She suggested instead of having department heads come to every meeting, they can present a monthly report to TA Phelps, and she can summarize at the meetings. Chairwoman Carey said department heads are only required to attend meetings once a month unless they have something they feel they need to discuss. There used to be a Town Administrator who did not allow department heads to attend. All the information was communicated through the Town Administrator. Chairwoman Carey suggested it is better to have information come directly from department heads, who have the most knowledge on the topics being communicated. No further discussion.

Chairwoman Carey asked Ms. Martin for any ideas on how to prep and communicate to the public about the revaluation process. Ms. Martin said she has many FAQ's she can forward to the Board to post on the town website. She also can create an informational video to post. Discussion ensued. Ms. Martin is interested in applying for the open position as a member of the Advisory Budget Committee. TA Phelps will send her the application tomorrow.

Ms. Tillman noted to emphasize to the general population that the revaluation will be spread out. She said even if property owners values go up, they probably won't pay any more than they would of. TA Phelps stated that isn't necessarily true. Her property was reassessed, and her taxes increased. Ms. Martin noted they have been seeing the lower valued properties are increasing proportionally. There is no affordable housing which forces people to look at more affordable

options which then they end up paying two times more. Ms. Martin noted the lower end properties will be affected more because they're in a housing crisis. No further discussion.

Next Meeting: Thursday, April 6, 2023, at 6:00 PM.

Selectman Bevans motioned to adjourn. Seconded by Selectman Burdick. All in favor. None Opposed.

Respectfully submitted by Hannah Gardner