

Town of Groton
Select Board Work Session Minutes
February 4, 2020

In attendance: John Rescigno, Tony Albert, Ron Madan and Sara Smith (Administrative Assistant - AA)

John called the meeting to order at 5:00pm.

Meeting with Mark Stetson from Avitar

Mark had requested to meet with the Select Board regarding the state education tax. Mark said a property owner in Lempster introduced a bill that became a law that effects how the state education tax is calculated and the formula to determine the state education tax was to exclude any utility property. This same property owner in Lempster noticed that they are excluding some utilities but not the Wind Towers so for Groton they did exclude utilities such as New England Hydro, NH Electric Co-op, and Northern New England Telephone but they included Groton Wind. This effects Groton and Lempster in a big way. Mark said when this was caught in Lempster, it was brought to Avitar's attention who brought it to the attention of the Municipal Association. Avitar and the Municipal Association contacted the DRA and they said it has to come from the town. The Towns need to send to a letter to DRA and point out the problem and provide explanation.

Mark provided a sample letter that the Town can use to send to the DRA regarding this. The letter states the following:

It has been brought to our attention that there may be a discrepancy with how the Department determines the Town of Groton's equalized valuation as part of the state-wide education tax rate. It appears that the value of the Groton Wind, LLC property was incorrectly included in the 2018 report "Equalization Survey Without Utilities". RSA 76:3 currently states that the education tax should be computed on property taxable with the exception of property subject to tax under RSA 82 (railroads) and RSA 83-F (utilities). RSA 76:8 I (a) further supports this and requires that property taxable under RSA 83-F shall also be subtracted from the tax base. Per the DRA 2019 Town Allocation Summary Report of utilities, Groton Wind LLC is taxed under RSA 83-F by the Department at an assessed value of \$51,655,445. While we understand that our PILOT agreement (\$597,384 reported on our 2019 MS-1) with Groton Wind, LLC is required to be equalized under RSA 72:74 and included in the "Equalization Survey With Utilities" that is used for county and local school tax apportionments, we fail to understand why it is included in the "Equalization Survey Without Utilities" that is used for allocation of state education tax. It appears the Department is not accurately depicting the total equalized value of the community less the value of utilities (in our case the wind project) and as such, our total equalized value "without utilities" appears overstated. We have just recently begun investigating this and are hopeful that the equalization can be updated to correctly reflect the total equalized value of the Town less utility property value in keeping with the intent of state law regarding property taxed under RSA 83-F. This will ensure that the State education portion of the tax rate is accurately computed as the Department of Education relies upon this to calculate the proper apportionment of the tax. If this is not your understanding of the statute and if you have additional information, please provide that to us so that we can properly review.

The Town's tax information for the 2019 tax rate was set a while ago and you only have so long to do an appeal. Since this wasn't caught in time to do the appeal, this cannot go back but it can hopefully fix it for the future. Mark thinks it is about a \$1.00 on our state education tax rate. He said the DRA may come back with an explanation but they would like to see what the explanation is. The tax rate is set on four factors which is the municipal rate, the county, the local education and the state education. Some of these elements look at the total valuation including the utilities or including utilities but not Groton Wind but since it is a PILOT it

shouldn't be part of the calculation for the State Education tax. The State Education tax is a complicated formula to raise money for adequate education costs, but again the value of town should be valuation without all utilities including Groton Wind. Currently they are removing all utilities except Groton Wind which is a little over 51 million. Groton Wind is where the flaw is. The Select Board reviewed the letter and it good with it. **John motioned to sign the letter to the DRA, Tony 2nd, so voted.**

Mark asked for a copy of the letter and to be informed if any response is received. It was agreed that this should be sent certified mail for tracking purposes. Sara made Mark a copy and will send this out certified mail.

Cover Photo Town Report

John took some pictures of the bridge with the Truck on it for the Town Report cover photo. The Select Board reviewed these and agreed on #015. Sara will send this to the printers and see if they can photoshop the plywood red.

Memo- Sara Time off

Sara requested March 10, 2020 off for a surgery. The Select Board approved this time off.

Shelter Training 2/18

The Town got an email for shelter training on February 18, 2020 at 6:00pm at the Campton Town Offices. We are supposed to have meetings that night for town. Do you want to attend this and rescheduling the work sessions and Select Board meeting to the following week or not attend this? Patti and Bill confirmed they will be attending so they will give the SB info since they cannot attend.

Memo- Town House CRF

The Select Board agreed that the carpet would be paid out of the Town House Capital Reserve. **John motioned to sign the memo to the trustees of the trust fund requesting to transfer \$5,462.00 from the Town House Capital Relief Fund to Meredith Village Savings Bank, Tony 2nd, so voted.**

Also, there isn't a contract just this quote. Once paid for there will be a printout which states all of the details and that Home Depot will refund if the work is not completed on their end. The Select Board is okay with moving forward with this information and with no actual contract to sign.

Transfer Station items

Dump Stickers

Tony was talking to Norm the other day and there was an incident with a guy that is cleaning out a house. He said he has five more truck loads. He wouldn't give Norm where he lives and the dumpsters were full so Norm told him he couldn't come back that day. Also, Norm admitted he doesn't know half of the people like Richard does. Tony thinks we should do dump stickers. The Select Board all agreed to getting dump stickers and think we shouldn't put a year on it if possible. Sara will talk to Ruth and see about ordering some. John mentioned he agrees we should get them but the attendant needs to make sure he checks them or else it is a waste of money to get them.

Hiring

Richard has been having some health issues so Norm requested that the Town looks into getting someone else to be a backup. Sara will post the position for back up to start and the Transfer Station can see how much they are needed. This person will need to go through certification if they are not certified.

Health Officer

The Town received an email from DHHS that the Town needs to appoint a Health Officer. They understand that Select Board has been acting as the Health Officer since the last officer resigned and no one else has shown interest. DHHS said that this is okay for short term but it should be one person which can be one of the Selectmen. Tony said that he would do it since he has fire experience. **John motioned to appoint Tony Albert as the Health Officer, Ron 2nd, so voted.**

Sara will email back to let them know that Tony has been appointed, to see if there is anything else the Town needs to do now that he is appointed and to see if there are any classes that they recommend him taking.

Prep for Public Hearing

Sara explained the only big difference from the last meeting is that there was a petitioned warrant article turned in so this was added as article 11. The article that was article 11 is now article 12 as it is good to keep that as the last one.

Sara also mentioned that after the meeting tonight Sara will have to print the warrant articles for a signature and run the MS-636 so they will have to motion at the Public Hearing to come in and sign these when they are ready.

Having no other business to conduct, John motioned to adjourn at 5:50pm, Tony 2nd, so voted.

Respectfully submitted,

Sara Smith
Administrative Assistant