

**Enfield Board of Selectmen
Enfield, New Hampshire**

Regular Meeting

Date: 20 March 2000

Time: 5:30 pm.

MINUTES

Board of Selectmen: Ilene P. Reed; Keith Oppenneer

Administrative Staff: Stephen B. Griffin, Assistant Town Manager;
Alisa D. Bonnette, Secretary

Others: Earl Hanson, NH Electric Co-op; Richard Holmes, Granite State Electric; Doug Smith and Dave McIntire, Enfield Village Association; Kurt Gotthardt

I. Call to Order

A. Mrs. Reed called the meeting to order at 5:30 pm.

II. Public Hearing

Considering amendments to pole licenses relative to property tax liability

Mr. Griffin provided the Selectmen with proposed language from Town Attorney:

In accordance with RSA 72:23, I (b), this license is granted to the licensee subject to the condition that the licensee shall pay all properly assessed real and personal property taxes, and failure of the licensee to pay duly assessed personal and real property taxes when due shall be cause to terminate this license. In accordance with the requirement of RSA 72:73, I (b), the licensee shall be obligated to pay real and personal property taxes on structures or improvements added pursuant to this license.

The State Supreme Court has ruled in a Rochester case that the poles in the right-of-way are taxable as real estate. The equipment is already taxable. This new ruling allows taxation of the property the equipment is located on.

The purpose of this hearing is to consider additional wording for pole licenses, which would allow the Town to levy a property tax for the locations of the equipment. It is unclear how much revenue the Town would receive from this taxation. A contracted assessor would determine the assessed value of the property.

Mr. Oppenneer thinks the Board should approve this wording. By this amendment Enfield would reserve its right to assess this property for year 2000 with a supplemental billing.

Mr. Hansen of the NH Electric Co-op presented a list of questions, which were addressed as follows:

1. Will equipment taxed under this “order” be removed from the property tax listings that they are on now? Or will they be taxed twice?

Mr. Griffin explained that the current tax paid by the utilities is a personal tax, not a property tax. The assessor would determine a complete value eliminating a “double” tax.

2. Will each pole be taxed the same? Or, will it differ for different sized poles, poles with more equipment on them (3 phase vs. 1 phase), poles with joint users, i.e. electric, telephone & cable on the same pole?

Mr. Hansen explained that the utilities currently pay a tax on 3 phase and 1 phase at different amounts. The telephone company is not taxed; they pay a communications tax to the State.

3. In conjunction with #2 will joint users be taxed equally and utilizing the same assessment method?

Mr. Griffin is unsure of how utilities are assessed; a professional assessor will determine the taxable value. The owner of the poles will be taxed. Rental agreements are between the owner/s and the renter/s.

4. Will the residents of this town accept an increase in their electric bills to pay for any additional taxation? Any additional taxes imposed by this town should only be borne by local users and not other members of the Cooperative.
5. If enacted will the Selectmen consider a 6-month delay in order for both the utilities and the Town to inventory the equipment and compare to the license agreements?

If this tax is assessed, it could not take effect before April 1 and the first issue property tax bills are not due until July 1.

6. Would the Selectmen consider “exempting” those utilities that pay property tax to the town from paying an additional tax on licensed poles? This would save both the town and the utilities a lot of time and effort in determining which parts of the system came under the “licensed” tax and which poles were on other property. State law allows exemptions only for specific reasons. Utilities could not legally be exempted from a tax under this program.

Mr. Holmes, Area Supervisor for Granite State Electric (GSE), explained that since 1998, GSE offered a 20% reduction in rates. Enfield has seen \$600,000 in savings in two years. If the town chooses to charge GSE more, the cost will be reflected in the electric rates and Enfield residents’ costs will go up. The largest ratepayer in Enfield is Evans, the second largest ratepayer is the Town itself, followed by Whaleback and Mobil.

Mr. Holmes asked if the assessment will be on the 18” of ground each pole sits on, or will it be on the whole right-of-way from pole to pole? Mr. Griffin explained that this is unclear. This is a question for the appraiser.

Mr. Oppeneer asked if the Public Utilities Commission sets the rates for the entire service area (35 towns in the case of GSE)? Mr. Holmes replied, yes, it does.

Mr. Oppeneer said that if we tax and other towns don't they pay some of our costs vs. us paying their costs if we don't tax. Mr. Holmes noted that he hates to take one dollar from one pocket and put 90 cents in the other.

There were no further comments from the public. The hearing was called to a close at 5:55 pm.

Mr. Oppeneer moved to amend existing pole licenses per the suggested wording; Mrs. Reed seconded, vote unanimous. This vote does not commit the Selectmen to assess this property but does retain our option for a supplemental billing.

III. Citizens Forum

A. Doug Smith and Dave McIntire, officers of the Enfield Village Association (EVA), came to the Selectmen's meeting to introduce themselves to the Board and to give the Selectmen the opportunity to make suggestions. The EVA exists because the Board of Selectmen and the Town wanted to do something about revitalization and envisioned the EVA as a non-profit to do a wide variety of things. The EVA has had a number of meetings, has elected officers, has become incorporated and has approved by-laws. Mr. McIntire thanked the Selectmen for the assistance that Stephen Griffin has been giving.

Mr. Oppeneer recommended the EVA members read the Town's Master Plans and 1994 Community Profile Report.

The EVA anticipates getting involved in the bridge and sidewalk work on Main Street. The EVA also has to go to the Planning Board to help with zoning changes.

Mr. Smith hopes their efforts are successful in the downtown area; their efforts can then be spread to all of town.

General improvement needs and plans were discussed. Mr. McIntire hopes to have something to catch the attention of the town to get things rolling.

B. Mr. Gotthardt came before the Board with a revised recreational booklet. He removed the section regarding private property that was receiving the recreational adjustment and he added the town properties with the Bicknell Brook Trail and Fish and Game property. He suggested the booklets be sold for \$1.50 or \$2.00 to cover the cost of printing. The booklet will be about 10 pages long, plus maps, or 15 pages printed back to back. Terra-Map East can prepare the maps with the zoning lines removed. This will make the maps easier to read. Mr. Gotthardt checked into highlighting the lot boundaries but found this was impractical.

Mr. Griffin would like to help edit the booklet before it is printed. And information about neighboring towns should be OK'd by the neighboring municipality. This project was budgeted in 2000.

The Selectmen authorized the Town Manager to review the booklet and proceed with the printing.

IV. Approval of Minutes

- A. Mr. Oppenneer moved to accept the minutes as prepared; Mrs. Reed seconded, vote unanimous.

V. Business

- A. The Board approved junkyard license renewals for Chase's Auto Salvage and Joseph Lassen, pending payment of the renewal fee.
- B. The Board of Selectmen reviewed and approved the following documents: additional property tax warrant, property tax abatement, and Chouinard property salvage plan.
- C. The Board briefly discussed the demolition of the Chouinard property. Town forces will do demolition after the public is offered the opportunity to salvage.
- D. The Board reviewed two draft site plans for the Community Center and parking lot. Mr. Oppenneer prefers the plan with the parking to the east of the Community Center building. Mrs. Reed agreed.
- E. The Board considered Phase I of a request for hardship abatement of a Land Use Change penalty. The Selectmen approved a two-part hardship abatement application process in 1998. Mr. Oppenneer moved to proceed to Phase II of abatement process; Mrs. Reed seconded, vote unanimous.

VI. Adjournment

- A. The meeting was adjourned at 6:40pm.