

**Enfield Board of Selectmen  
Whitney Hall / Town Offices  
23 Main Street, Enfield, NH**

**Special Meeting  
Minutes  
May 16, 2019 3:00 PM**

**Board of Selectmen:** John W. Kluge (Chair), Meredith C. Smith

**Excused:** Katherine D. P. Stewart

**Administrative Staff:** Ryan Aylesworth, Town Manager; Alisa Bonnette, Assistant Town Manager

**Others:** Cornelia Purcell, Upper Valley Snow Sports Foundation (aka Whaleback); Rob West; Harrison Trumbull, Enfield Village Association; Caroline Smith, Board of Trustees, Enfield Shaker Museum

**CALL TO ORDER**

Mr. Kluge called the meeting to order at 3:00 PM.

**BUSINESS**

**Board Review of Requests for Charitable Property Tax Exemptions:**

- Upper Valley Snow Sports Foundation (UVSSF aka Whaleback) – Cornelia Purcell is Vice Chair of the UVSSF Board, and Rob West used to be involved with Whaleback and still assists in a lot of ways.

Mr. Kluge informed those present that the Town's appraiser recommended denial of the exemption. He invited Ms. Purcell to make her case.

Ms. Purcell said when they made Whaleback a non-profit 6 years ago one of the key things was making sure they could provide affordable skiing, especially for school age kids and making it a good after school activity. Enfield was very much in favor of all they were doing there. Enfield residents get ½ price season passes and Enfield and other Upper Valley schools go there for after school programs. It was agreed at that time that for their financial viability, so they can remain non-profit and provide that service, the discounts and exemption would be a great mutual gift we can give each other. The property may have a valuation, but they're working as a non-profit and they want to continue to provide this community asset to Enfield residents and the Upper Valley. There is a lot of deferred maintenance they are still working through. Ms. Purcell noted the various mechanical, electrical, buildings and grounds issues that need attention. It takes a lot of volunteers to make this happen.

Their mission is to have an affordable asset here, to bring the next generation of skiers and riders in the community to love winter, as we have a very long winter. She's passionate about this; she's seen how this has impacted all of the kids. How it affected families is one of the reasons she got involved. From a financial viability standpoint this has been a good partnership with Enfield and UVSSF, that they would love to continue. She offered statistics of how many people from Enfield received season passes, etc.

Mr. Kluge asked her to focus on the statistics a bit more. Upon Mr. Kluge's inquiry, Ms. Purcell confirmed that season passes are half price. Mr. Kluge asked if a special deal was offered to children in the school. Ms. Purcell responded, yes and they also provide scholarships to those who need it and equipment rentals, etc.

She informed the Board they had 66 students from the Mascoma after-school program over the past season, up from 35 students the year before. They have been working with Mascoma Valley Parks & Recreation to see if additional buses can be obtained. Transportation is an obstacle.

Approximately 30% of Whaleback Mountain Ski Club's families are from Enfield. This is the local ski club there. Without Whaleback a lot of these families wouldn't be able to participate on a ski team.

Enfield passes are discounted 50%: 55 Enfield residents took season passes, 18 took third grade passes and 20 took high school honor roll discount passes. There's also Enfield day tickets discounted 50% rate and they had 145 discounted day tickets sold. Friday night community dinners have been started for an affordable meal for skiers and non-skiers alike. They are trying to do more to build that community.

Mrs. Smith asked if season passes are at graduated levels.

Ms. Purcell explained that yes, the pass prices vary depending on age and programs. There are third grade passes, military passes, senior passes, etc., and Enfield residents receive a 50% discount on all of those rates.

Mr. Aylesworth noted UVSSF is applying for a Northern Borders Regional Commission Grant for lighting enhancements.

Ms. Purcell said one of the things that is an asset to Whaleback is having lights, especially in winter when it gets dark at 3:30 PM. With additional lights, after school programs can continue safely when it gets dark. They have lights, but there are a lot of dark spots on the hill, so while the lights are sufficient for some skiing, it's insufficient for racing. They have had to cancel races in the past due to insufficient lighting. It's a 50 year old lighting system showing its age and they would work on replacing and enhancing that system in the most cost effective way they can.

Mrs. Smith asked what the grant amount was that they applied for. Ms. Purcell responded that it might be a \$300,000 project, so the grant would be at \$150,000. They hope they can do it more cost effectively. Mrs. Smith noted that a Northern Borders Grant for the Mascoma Lakeside Park application was based, in part, on economic development, and Whaleback is certainly economic development as they're bringing more people into the Town.

Ms. Purcell said that is the hope; they would like to utilize the resource of evening skiing and make longer days than they currently have.

Mr. West is no longer officially involved with the Foundation, but he continues to volunteer. This winter they made a lot of snow, fixed a lot of lights, he handles IT. As a resident and someone who has had two kids learn to ski there, there are no words to describe how much of an asset Whaleback is to the community. A lot of these families would have a hard time finding a place to go. There's that aspect, but there's a tremendous road ahead for the place. Lots of deferred maintenance: lifts, snowmaking – which is finally stabilized, lights went off numerous times after rains storms – issues where the electrical conduit dives under the ground and crossed a 100' trail and comes up and when there is 3' of snow on the ground you can't fix it, and you have guests skiing on the mountain at the same time. Those things need to be addressed sooner rather than later.

Ms. Purcell said, hopefully it's a good partnership we can continue because it would really mean a lot for their viability to have this exemption. They are trying to make sure they can continue to move forward in the best way they can, continue building and addressing deferred maintenance.

Mr. Aylesworth said the assessor had noted there are two parcels in question and the skiing activity appears to be primarily on lot 30. The assessor says there's little to no connection to the mountain activity on lot 28. Is this accurate?

Ms. Purcell and Mr. West explained that the other parcel (lot 28) is integral to the operations and contains the maintenance shed and stores equipment, groomers, snowmaking equipment, and fuel. Mr. West stated the two parcels are very intertwined. There was a question if the house on the property was rented, but that has been condemned, not by the Town, but by the Mountain. The house has a failed septic, etc. Mr. West noted the access to the first parcel is through the second parcel so they are very tied at the hip. It was purchased separately from the first parcel.

Mrs. Smith moved to grant Upper Valley Snow Sports Foundation (Whaleback) a full tax exemption, Mr. Kluge seconded, vote unanimous in favor of the motion (2-0).

- Chosen Vale (Enfield Shaker Museum) – Mr. Kluge stated the Town's assessor recommended denial of the exemption on a portion of the property.

Ms. Caroline Smith, President, of the Board of Trustees at Enfield Shaker Museum offered to speak on behalf of the museum. Chosen Vale is looking for a full exemption this year. Their mission is education based, and the preservation and protection of the Shaker heritage here in the Town of Enfield which includes the nine buildings they own, which was part of what was the Church family of Shakers. The amount of deferred maintenance is almost overwhelming, but they are gaining on that. She said the two long-term leases, the bike shop and the apartment, they have not because they want to be in the rental business but because financially they need the rent in order to heat, maintain and restore the buildings. Total long term lease rental income from last year was \$25,500. Both of the leases include heat, so they did not net \$25,500. The money that comes in is particularly useful because of deferred maintenance.

Mrs. Smith heard the ministry building was quite cold in the winter months. She was informed the building is not insulated to the degree it should be. The building was built in 1880 and still has its 1880 insulation, no storm door, and just a few storm windows. They are in the process of upgrading the building. The laundry/dairy building needs major work.

Ms. C. Smith feels Enfield Shaker Museum is an asset to the Town of Enfield. Outside the area, if anyone knows Enfield NH it's because of the Shaker Village that's located there. They are working hard to increase visitation. Not only does this help the museum but it helps the community. They don't have a restaurant and they don't have a gas station. So anyone who comes for the day needs to eat somewhere and needs to put gas in their car. Visitors are encouraged to eat, gas up and shop locally. This year the visitation was up to about 6000, a 100% increase over the prior year. Enfield residents have free admission 365 days a year. The Museum, just this last weekend, had an Enfield Shaker Day, free to Enfield residents, where they had pony rides, baby oxen, popcorn, and more. This was an opportunity to say 'we're here, we want to provide services to the residents of Enfield; please come and by the way we won't ask for your money.' Ninety-five residents showed up for the day. The Museum provides school programs; History Alive to all 3<sup>rd</sup> & 4<sup>th</sup> graders. Enfield 3<sup>rd</sup> & 4<sup>th</sup> graders come for free, others are charged. Bus transportation is provided for the Enfield school. Enfield residents are employees, the Museum hires local contractors, and works with local businesses whenever they can. On top of that they are trying to be a positive asset to the Town; to encourage people to learn about the history of not just the Shakers but the Town of Enfield; and to be involved in the preservation of its historic assets. Although \$25,500 doesn't sound like a lot of money, to the Museum it's a big chunk. Ms. C. Smith doesn't know what the taxes would be for the spaces they rent, probably a reasonable amount.

Mr. Kluge asked if it is safe to say all of the money taken in from rentals is used specifically for the purposes of maintaining the Museum. Ms. C. Smith responded, absolutely.

Mrs. Smith moved to grant the Enfield Shaker Museum (Chosen Vale) a full tax exemption, Mr. Kluge seconded, vote unanimous in favor of the motion (2-0).

Mrs. Smith wanted to add that the Town talks a lot about economic development and she thinks the Museum, along with Whaleback, are two great economic development tools that we have in this town.

Brief discussion ensued regarding the Museum executive director. An interim director will be hired for a 6-12 month period and will be asked to focus on best practices and trying to get the Museum a little more stable administratively before they look for a permanent director. They have some viable candidates.

- Enfield Village Association (EVA) – Harry Trumbull is pleased that both Selectboard members are familiar with what EVA does. All funds are used for non-profit purposes.

There was discussion of a recent NH Supreme Court case – Marist Brothers of New Hampshire v. Town of Effingham – and the somewhat apples & oranges comparison of the camp in the case to the Museum and EVA. In the court case a camp rental was a seasonal use; in the case of the Museum and EVA the spaces are permanently occupied by others. In both the case of the Museum and EVA the rental income is reinvested in the organization, so in that way they are analogous to the camp in the court case. Mr. Trumbull interpreted it differently and feels EVA is even more qualified than the camp in the court case. They clearly fit the four criteria cited in the case. And all of their funds go into the organization. One thing that's unique is a lot of what they do is by volunteers so year to year they don't have a lot of cash flow out. Some of their non-profit activities are:

- Green-Up Day, which is coming up; it is bringing in several different organizations this year that are working together. Green-Up Day does a lot of work that the Town would have to do if volunteers didn't do it. It costs next to nothing to organize, though they had to pay a little money for pizza for volunteers.
- The Shaker 7 brings people from around the region, and even international runners last year. They held it at the Museum in the first year; many people didn't know previously that the Museum was here. So it's all symbiotic.

EVA goes years without spending a lot of money, but then if they begin a project, such as rehabilitating buildings, then they spend a lot of money. Right now they're in a phase trying to put money aside for the next project, as well as future capital repairs at the Greely House. Being good stewards, but different from other organizations, as they do collect some cash and don't have a lot of expenditures. But EVA is completely non-profit, a 501(c) 3 and meet the 4 criteria. Mr. Trumbull was pleased to see in the NH Municipal Association paperwork that organizations don't have to spend all of the money they take in in the year they receive it; and they aren't required to spend all of their money each year.

Mrs. Smith noted plantings, a business directory and business coffees are important things EVA does for Town.

Mr. Trumbull explained the business directory is coming out soon. It's very well received by, not only businesses, but a lot of people he's talked to refer to it frequently. It's online now and if someone's on the Enfield Listserv and need a plumber, for instance, Mr. Trumbull contacts them to offer them a directory but he also adds them to his annual appeal mailing list.

Mrs. Smith also pointed out the welcome bags that EVA distributes through the Town Offices to new residents. Mrs. Smith suggested Whaleback provide something in the welcome bags.

Mr. Trumbull noted that EVA's focus is currently on the business directory, which is a large undertaking. After that project is completed, they may shift their focus to the welcome bags and try to recruit more businesses to be involved because that's an under-utilized resource. We have a lot of a lot of people moving into Town, Enfield is an attractive place for people to live, and he thinks if we can get these new people oriented quickly and encourage them to shop locally, and keep them out of West Lebanon, it will be a benefit to the Town.

Mr. Aylesworth thinks EVA does great work and as EVA has the same philosophical underpinnings as the Museum so he doesn't see why the Board would rule differently on this. As a matter of curiosity, is there one apartment unit in the Greely House or two?

Mr. Trumbull responded there is one unit and it is affordable housing.

Mrs. Smith moved to grant Enfield Village Association a full exemption, Mr. Kluge seconded, vote unanimous in favor of the motion (2-0).

- Dartmouth College (Sailing Club) – Last year a 75% exemption was granted – no change this year. Mr. Kluge moved to grant Dartmouth College a 75% exemption, Mrs. Smith seconded, vote unanimous in favor of the motion (2-0).

- Enfield Community Lutheran Church – No change from the prior year. Mrs. Smith moved to grant the Enfield Community Lutheran Church a full exemption, Mr. Kluge seconded, vote unanimous in favor of the motion (2-0).

- Enfield Historical Society – No change from the prior year. Mrs. Smith moved to grant the Enfield Historical Society a full exemption, Mr. Kluge seconded, vote unanimous in favor of the motion (2-0).

- Enfield United Methodist Church – No change from the prior year. Mrs. Smith moved to grant the Enfield United Methodist Church a full exemption, Mr. Kluge seconded, vote unanimous in favor of the motion (2-0).

- Living Waters Bible Church – The Town's assessor recommended denying the exemption on the excess acreage as it is not reasonably necessary; the remainder qualifies. Mr. Kluge asked what was done last year. The Board was informed that the recommendation is the same as last year.

Mrs. Smith asked if they actually hold services at the church. She was informed they do.

Mr. Kluge recalls this was looked into in the past and it was concluded they did.

Mr. Kluge moved to grant Living Waters Bible Church the same exemption as provided the previous year, Mrs. Smith seconded, vote unanimous in favor of the motion (2-0).

Mrs. Smith didn't see LaSalette included. Mr. Aylesworth said they are exempt and would check with the Assessing Administrator to confirm that they simply had not submitted the requisite paperwork.

- New England Forestry Foundation (NEFF) – The Town's assessor recommended denial as the Foundation, in and of itself, is not a charitable cause.

Mrs. Smith asked what the NEFF does.

Mr. Aylesworth responded that this comes back down to the assessor's interpretation that they don't occupy the property. They own property that is in conservation but there's no physical presence there. They own raw land that's in conservation. They get current use breaks so taxes are appreciably lower.

Mr. Kluge moved to deny the exemption for the New England Forestry Foundation, Mrs. Smith seconded, vote unanimous in favor of the motion (2-0).

- St. Helena's Catholic Church – No change from the prior year. Mrs. Smith moved to grant St. Helena's Catholic Church a full exemption, Mr. Kluge seconded, vote unanimous in favor of the motion (2-0).

- Union Church of Enfield Center – No change from the prior year. Mrs. Smith moved to grant Union Church of Enfield Center a full exemption, Mr. Kluge seconded, vote unanimous in favor of the motion (2-0).

- Upper Valley Humane Society (UVHS) – The assessor has an issue with the caretaker's house. UVHS claims to require 24/7 coverage in case of an emergency; that makes sense to the Board. Mrs. Smith said they are caring for a lot of animals and it would seem to her they would need to have someone on site.

It was unknown whether UVHS received a full exemption the prior year.

Mrs. Smith moved to grant Upper Valley Human Society a full exemption, Mr. Kluge seconded, vote unanimous in favor of the motion (2-0).

- LaSalette – It's believed Bros. Tom, who passed away, used to be the one to file for the exemption. It was recommended by Mr. Aylesworth that the Selectmen vote on it in the absence of an application. Mrs. Smith moved to grant LaSalette Shrine a full exemption, Mr. Kluge seconded. Mr. Kluge asked if this includes the brothers' residence and the barn. It was agreed it should. The Board voted in favor of the motion (2-0).

- Visions for Creative Housing Solutions (Visions) – Mr. Aylesworth noted another organization for which there was no application – Visions for Creative Housing Solutions. In the past this has been clunky in terms of how tax relief is administered. Because of the residential component there, which is the organization's primary service, the Town's assessor does not feel they qualify for a full exemption based on his interpretation of the law, but that this is a situation where you can exempt all of the taxes except the Town's portion. In the past a PILOT agreement was forged between the Town and Visions, but the Town has never collected any tax revenue and the Board of Selectmen have voted to abate the full property tax bill. If it's the intent of the Board to give them a full exemption, it would be ideal for the Board to go on record as doing that to avoid confusion and eliminate the need for an abatement.

Mrs. Smith stated the organization wouldn't exist if the people who are there didn't have a place to live.

Mr. Aylesworth does not know the nuanced ins and outs of federal and state law in this respect, but, based on his understanding of Visions and what they're doing, intuitively that's as much of a community service as almost any non-profit acting in the area. There's a housing component, but it is their mission to provide housing so that individuals with cognitive disabilities can live more independently.

Mr. Kluge says the PILOT was a payment in lieu of taxes, there was a PILOT agreement and the Board went ahead and abated that.

Mr. Aylesworth reported they have not paid anything, and the PILOT was about 25% of the tax burden. Rather than generate a tax bill if the Board is going to abate it later, Mr. Aylesworth recommends granting a full exemption now, come up with a different agreement, and eliminate the need to have the same discussion next year.

Mr. Kluge said he should make evident that he is both an abutter and the brother of the executive director of Visions. It would be tricky to recuse himself, since then there would be no vote in the absence of a quorum at the current meeting.

Kate Stewart will be attending the Monday, May 20, Selectboard meeting. Mr. Aylesworth had a discussion with Ms. Stewart and this did come up. Mr. Aylesworth is fairly confident of Ms. Stewart's position. He can direct Julie Huntley, Assessing Administrator, to prepare a warrant for Monday night based on the assumption that a full exemption will be granted on Monday night.

Mrs. Smith suggested to Mr. Aylesworth, if he hasn't done it already, to attend their Visions' open house. It's very impressive and has become a model for other places due to being so successful. Mr. Aylesworth indicated he had the opportunity to attend Visions' open house during his first summer as Town Manager and was very impressed. Mrs. Smith thinks they're providing a wonderful service.

#### **ADMINISTRATIVE ITEMS:**

The Board reviewed and approved the following documents: Enfield Land Company LLC (Montcalm Golf Course) Current Use Applications, Veterans Property Tax Credit (Corbin), Intent to Excavate (Conkey) as recommended by Town Planner

#### **NEXT MEETING**

Monday, May 20, 2019, 6:00 PM, Public Works Facility, 74 Lockehaven Road

#### **ADJOURNMENT**

Mr. Kluge moved to adjourn the meeting at 3:46 PM, Mrs. Smith seconded; vote unanimous in favor of the motion (2-0), meeting adjourned.

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John W. Kluge, Chairman

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Katherine D. P. Stewart

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Meredith C. Smith  
Enfield Board of Selectmen