

**TOWN OF NORTHWOOD
BOARD OF SELECTMEN**

**Town of Northwood 818 First NH Turnpike Northwood, NH 03261
(603) 942-5586**

**Board of Selectmen Meeting Minutes
January 11, 2022**

ROLL CALL: Chairman Hal Kreider, Select Board Member Beth Boudreau, Select Board Member Tim Colby, Select Board Member Jim Guzofski

STAFF PRESENT: TA Walter Johnson

6:00 P.M. Chairman Hal Kreider opened the Northwood Board of Selectmen meeting with a roll call and led the Pledge of Allegiance.

Citizen's Forum:

Jim Hadley stated that his comments and letters presented to the Board at the December 28, 2021 meeting were not included in the minutes of the meeting. He asked the Board to add his comments to the minutes as follows: "Jim Hadley provided a letter to the Board indicating that his wood heating energy exemption had mysteriously been removed on his final 2021 property tax bill after 33 years. He informed the Board that this exemption can only be removed by a vote of a town meeting. He attached copies of the state laws (RSA's) germane to this issue, including RSA 72:27-a-III (attached) as the only mechanism for its removal."

Ginger Dole spoke regarding the Covid count numbers that have multiplied considerably. The six surrounding towns had 343 new cases yesterday. She is formally requesting the Board reinstate the requirement that masks be worn at any town meetings, either at town hall, community center, the library, and the upcoming Deliberative Session. This should remain until town meetings are over.

The consensus of the Board is to attach Jim Hadley's original letter to the minutes of December 28, 2021 and the letters Jim presented to the Board this evening be attached to the minutes of tonight.

Minutes:

Motion: "To approve the minutes of December 28, 2021, as amended."

Motion: T. Colby

Second: B. Boudreau

Motion carried 4/0.

45 **Consent Agenda:**

46 Payroll Manifest dated January 11, 2022: Batch #011222 for \$54,568.06.
47 Accounts Payable Manifest dated December 30, 2021: Batch #18210 for \$9,000.00.
48 Accounts Payable Manifest dated January 5, 2022: Batch #1822 for \$93,460.76. This
49 manifest included \$8,079 to Morton Salt and \$6,500 to MRI Financial LLC, who is the
50 supplier of the new finance software.
51 Accounts Payable Manifest dated January 5, 2022: Batch #18223 for \$1,223.50.
52 Accounts Payable Manifest dated January 12, 2022: Batch #38 for \$11,373.36.
53 Accounts Payable Manifest dated January 12, 2022: Batch #39 for \$2,054,721.75. This
54 includes \$2,000,000 to the school district, \$6,493 to Morton Salt, Workmen's
55 Compensation annual insurance premium of \$28,732.79, and a 50% deposit for the
56 replacement of a portion of the Narrows fire station heating system.
57 Administrative Abatements:
58 Paul Tudor – Map 230/31-1 \$1,549.62.
59 NH Housing Finance Authority – Map 204/1 - \$43.
60 NH Housing Finance Authority – Map 204/2 - \$357.
61 NH Housing Finance Authority – Map 104/10 - \$2,595.
62 The NH Housing Finance Authority properties were inadvertently taxed in the final bill
63 for 2021. They are tax exempt properties and will be abated.
64 Property Tax Exemption: Approve or Deny per Assessor's Recommendations:
65 Dustin Haynes – Veteran's Credit
66 Other:
67 Timber Yield Tax for Map 207 Lot 39 - \$1,062.04.

68
69 **Motion: "To approve the consent agenda as written."**

70 **Motion: B. Boudreau**

71 **Second: J. Guzofski**

72 **Motion carried 4/0.**

73
74 **TA Report:**

75 Staffing: We are still looking for a full-time firefighter. Chief Tetreault is frustrated with
76 the lack of applicants and their lack of CPAT certification. The CPAT test is rarely
77 available in NH. Applicants will probably have to travel to other states to take the test.
78 Walter suggested hiring someone conditionally and give them a time frame to achieve
79 certification. We could offer to pay the travel and test expenses if they are successful.
80 The Board discussed options. The Board will wait until the next meeting to let the Chief
81 see if he can find out when and where the next tests would be available.

82
83 Lighting upgrade: The project has a start date of January 24 at the town hall and then
84 move to other buildings. The painting of the meeting room is scheduled to start on
85 Friday. The Board discussed color options.

86
87 Auction Properties: All but one of the auction sales have closed and we received roughly
88 another \$85,000 revenue for 2022. The issue with one lot, that involves Selectboard
89 Chair Kreider as the successful auction bidder, is a town owned lot that was, 30 years
90 ago or so, inadvertently split by the town and it is the town's issue to correct. The town
91 represented it as two different lots and took bids on it as two different lots, not knowing
92 that it had never been officially subdivided. Under the direction and guidance of town
93 counsel, no matter who the successful bidder was on this property, this process would
94 have to take place because it was a town created title issue. It was discovered as a result

95 of the sale. We are going through the process of having it subdivided as a town owned
96 property along with the successful bidder of the other parcel. A portion of this lot was
97 sold to another successful bidder as well. The case will go before the zoning board on
98 January 24 for a variance because it is on a private road. Then it will go to the Planning
99 Board for subdivision approval. It can then be legally recognized as two separate lots
100 and can go through the conveyance with all the proper approval and legal documents.
101 Depending on waivers from the Planning Board, the cost will probably be less than
102 originally estimated.

103
104 Walter has not received any more feedback on his draft of the annual report. He will
105 finalize it and submit it for inclusion in the town report.

106
107 The Moderator is scheduling a meeting to discuss the Deliberative Session and voting
108 day and what they will look like in terms of the covid situation and what is current for
109 rules and requirements of the school at the time. Chairman Kreider will plan to attend.

110
111 Chief Tetreault has estimated ambulance revenue figures for 2021 of \$168,000, which
112 is a significant increase over the prior years. Revenue calculations used for the purchase
113 of the new ambulance and fire truck were based on \$90,000. Chief Tetreault has done
114 a good job building up the department and making it able to respond for services.
115 Chairman Kreider asked the Board to think about exploring paying double payments on
116 those two vehicle leases with the extra money in the ambulance fund over and above
117 what we had anticipated. This would reduce interest charges. Walter was asked to have
118 the figures of any potential savings from making extra payments and discuss it at the
119 next meeting.

120
121 Upcoming meeting schedules: the next Board of Selectmen meeting is January 25. The
122 Budget Hearing is tomorrow at 7:00 p.m. The Deliberative Session is February 5 at the
123 elementary school at 9:00 a.m.

124
125 **FY22 Operating Budget and Warrant Articles for the Budget Hearing:**

126 The operating budget article that will go to the Deliberative Session is the Budget
127 Committee's recommended budget of \$3,881,364. The Board does "Not recommend the
128 Article 4/0.

129
130 The Contributions to Expendable Trust Funds article: Revenue figures have been
131 added. The total is \$133,954, with Cable of \$33,546, Transfer Station of \$97,208, and
132 Cemetery of \$3,200. The Board recommends 4/0.

133
134 The Road Construction/Reconstruction Article was increased to \$200,000. The Board
135 recommended 4/0.

136
137 The Transfer Station septic revenue to the Lagoon fund will have a total of \$10,875. The
138 Board recommended 4/0.

139
140 Chairman Kreider again mentioned the excess of revenue in the ambulance fund is
141 enough to make an extra payment on the ambulance and new fire truck leases. The
142 Board decided to not pursue that option this year because the timeframe for the posting
143 of the warrant by January 31 would not leave enough time to hold another public
144 hearing as would be required if the payment amounts are changed.

145
146 Review of Petition Articles for Appropriations:
147 A petition article was submitted "To see if the town will vote, in the event the operating
148 budget fails, to provide a 2% COLA (cost of living adjustment) for all at-will, non-contract
149 town employees and to raise \$41,816 to cover the costs of the increase. The Board
150 recommends 4/0.

151
152 **FY21 Budget Report/Status and Year End Closing:**
153 The expenses for 2021 are coming in very close to the budget. There are still some
154 invoices coming in for 2021 expenses but most have already been calculated in the
155 encumbrances.

156
157 **2021 Encumbrances and Carryforwards Amendments:**
158 Walter shared updated figures for the outstanding purchase orders for informational
159 purposes.

160
161 **Temporary Appointment to Zoning Board of Adjustment – Thomas Johnson:**
162 The Zoning Board of Adjustment needs someone to step in due to members needing to
163 step down for a certain case and not having a quorum. This is an appointed position to
164 fill in until April 1, 2023, or until the conclusion of the case in question, whichever
165 comes first.

166 **Motion: "To appoint Thomas Johnson to the Zoning Board of Adjustment".**

167 **Motion: T. Colby**

168 **Second: B. Boudreau**

169 **Motion carried 4/0.**

170
171 **Board Tasker Manager:**
172 Walter has been moving forward on the tasks that are priorities. Chairman Kreider
173 asked Walter to do an investigation into a possible solar project. There is a piece of town
174 owned property on Main Street that the Board held back from the town owned property
175 auction. It is about 8 acres and right near the power lines. Chairman Kreider is
176 interested in exploring an agreement with a solar company. They could put solar panels
177 up, they handle all the maintenance, and pay an annual fee to the town. If it is not
178 feasible, discuss putting that property up for auction, or explore using it for parking for
179 recreational access to the snowmobile trails. If it is suitable to be useful for the town,
180 fine, but if not put it up for auction and get the proceeds from the sale.

181
182 **Committee report:**
183 Selectman Guzowski reminded everyone the Budget Committee is holding the public
184 hearing tomorrow night.

185
186 Chairman Kreider stated the Planning Board has zoning changes that will be on the
187 ballot to address short term camping. They arose from concerns with preserving the
188 quality of our lakes regarding the disposal of waste systems.

189
190 **Citizen's Forum:**
191 Ginger Dole asked for printed hard copies of the warrant with the changes made tonight
192 in time for the public hearing tomorrow night. These should also include the balances
193 of all funds as of 12/31/21 because she needs to read all the articles at the public
194 hearing. She is also very glad the Board decided to not pursue the two payments vs one

195 options for the lease vehicles because the revenue this year may have been an aberration
196 and we may not get that revenue next year. She also asked again for the Board to
197 discuss and consider her earlier request for masks required at any town meetings.
198

199 Chairman Kreider stated he will add the mask policy discussion as an agenda item for
200 the next meeting.
201

202 **Motion "To go into nonpublic session to discuss two tax agreement requests under**
203 **RSA 91A:a, III 2 c"**

204 **Motion: T. Colby**

205 **Second: B. Boudreau**

206 **Motion carried 4/0 by roll call vote.**
207

208 The Board came back in public session.
209

210 **Motion: "To seal the non-public minutes due to reputation".**

211 **Motion: T. Colby**

212 **Second: B. Boudreau**

213 **Motion carried 4/0 by roll call vote.**
214

215 **Motion: "To adjourn"**

216 **Motion: J. Guzofski**

217 **Second: T. Colby**

218 **Motion carried 4/0.**
219

220

221 Minutes respectfully submitted by
222 Cheryl Eastman
223

224

225

226

227

228

Jim Hadley
Mailing Address: PO Box 104, West Nottingham, NH 03291

January 11, 2022

Northwood Board of Selectmen
848 First NH Turnpike
Northwood, NH 03261

RE: Renewable Energy Property Tax Exemptions and Sale of Town-owned Properties on October 16, 2021

Dear Board of Selectmen:

I provided public comments at your last meeting on 12/28 but when I read the 'draft' board minutes my comments were removed. I provided both a letter (attached) and attachments along with verbal comments but this was not mentioned. Before approving these 'draft' minutes please add back my comments as follows:

"Jim Hadley provided a letter to the Board indicating that his wood heating energy exemption had mysteriously been removed on his final 2021 property tax bill after 33 years. He informed the Board that this exemption can only be removed by a vote at town meeting. He attached copies of the state laws (RSA's) germane to this issue, including RSA72:27-a-III (attached) as the only mechanism for its removal."

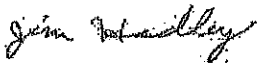
Renewable Energy Property Tax Exemption: RSA 72:61-72 permits cities and towns to offer exemptions from local property taxes for certain renewable energy installations. These include solar systems (thermal and photovoltaic), wind turbines, and central wood-fired heating systems. Woodstoves and fireplaces are not included. The goal of the exemption is to create a tax neutral policy within a municipality that neither increases an individual's property tax, nor decreases the municipality's property tax revenues. By implementing it as a tax neutral policy, homeowners do not have a disincentive of higher property taxes for installing a renewable energy system, and since there is no net reduction in municipal tax revenues, other taxpayers in a municipality are not affected.

In 1985 Northwood voters at their town meeting passed a warrant article adopting property tax exemptions for central wood heating and solar systems pursuant to RSA72:27-a-I-a.

Sale of Town-owned Properties on October 16, 2021: It has come to my attention that a selectman was the successful bidder on vacant land (Map 111, Lot 21) located on Tasker Shore Drive. According to the board minutes of 12/10/21 the selectman voted "To spend up to \$12,000 for the survey and subdivision process on the Tasker Shores Drive auction property". Based on an email from the Auctioneer (Attorney Richard Sager), the sale was conducted "as is, where is, with all faults" (attached). To cover the cost of having a subdivision completed on behalf of the selectman to correct a default is not only unethical but illegal as well. Following advice from either the town's legal counsel or legal counsel at the NH Local Government Center, the selectmen must vote to rescind their 12/10 approval to spend up to \$12,000 for the benefit of one selectman when the sale was conducted "as is, where is, with all faults". This cost is the responsibility of the selectman who purchased this property.

If you have any questions, or need clarifications, please contact me by email at jhadley@metrocast.net.

Sincerely,



Jim Hadley
MPA, MBA, MS in Community Economic Development

Attachments

Residence: 125 Old Mountain Road, Northwood, NH

Jim Hadley
Mailing Address: PO Box 104, West Nottingham, NH 03291

December 27, 2021

Northwood Board of Selectmen
848 First NH Turnpike
Northwood, NH 03261

RE: Wood Heating Energy System Property Tax Exemption

Dear Board of Selectmen:

Thirty-three (33) years ago my wife and I had a house built on Old Mountain Road. We had a central wood heating system installed. In 1979 when I was employed at the NH Governor's Council on Energy as Business Manager, we introduced a bill (if passed) that would "allow each city and town to adopt an exemption from the assessed value for property tax purposes which is equipped with a central wood heating system". The bill passed and was signed into law by the late Governor Hugh Gallen in 1979 as **RSA72:70 (attached)**. The definition of a wood heating energy system is defined in **RSA72:69 (attached)**.

Since passage Northwood voters adopted the provisions via a warrant article many years ago pursuant to **RSA72:27-a-I-a (attached)**. Since we moved into our home in 1988 and filed the necessary paperwork, we have received annual property tax exemptions for our wood heating system.

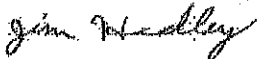
Earlier this month when we received our final 2021 property tax bill the wood heating energy exemption was mysteriously removed. However, this exemption can only be removed by a vote at a town meeting according to **RSA72:27-a-III (attached)** and not by the governing body. I paid my tax bill and then called the tax collector on 12/27 and explained the situation and law to her. She transferred me to someone "upstairs". However, I have not heard back from anyone at town hall.

I filled out the "Taxpayer's RSA 76:16 Abatement Application to Municipality form and sent an email to the Clerk at the NH Board of Land and Tax Appeals (BTLA) on 12/27 for advice and heard back from her this morning (attached). The BTLA response was, "The BOS can certainly give me a refund or some may do credits to the next bill".

Not knowing how Selectmen will handle this situation, I have attached a completed Abatement Application form. Please let me know what your pleasure is

If you have any questions, or need clarifications, please contact me by either email at jhadley@metrocast.net or by phone at 942-5630. Your cooperation in this matter will be appreciated.

Sincerely,



Jim Hadley
MPA, MBA, MS in Community Economic Development

Attachments

Residence: 125 Old Mountain Road, Northwood, NH

TITLE V

TAXATION

CHAPTER 72

PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:27-a

72:27-a Procedure for Adoption, Modification, or Rescission. –

I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, RSA 72:70, RSA 72:76, RSA 72:82, or RSA 72:85 in the following manner:

(a) In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition pursuant to RSA 39:3.

(b) In a city or town that has adopted a charter pursuant to RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

II. The vote shall specify the provisions of the property tax exemption or credit, the amount of such exemption or credit, and the manner of its determination, as listed in paragraph I. If a majority of those voting on the question vote "yes," the exemption or credit shall take effect within the town or city, on the date set by the governing body, or in the tax year beginning April 1 following its adoption, whichever shall occur first.

III. A municipality may modify, if applicable, or rescind the exemption or credits provided in paragraph I in the manner described in this section.

IV. An amendment to a statutory provision listed in paragraph I related to an exemption or credit amount or to the eligibility or application of an exemption or credit, shall apply in a municipality which previously adopted the provision only after the municipality complies with the procedure in this section, unless otherwise expressly required by law.

72:27-a Procedure for Adoption, Modification, or Rescission. –

I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, RSA 72:70, RSA 72:76, RSA 72:82, RSA 72:85, or RSA 72:87, in the following manner:

(a) In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition pursuant to RSA 39:3.

(b) In a city or town that has adopted a charter pursuant to RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

II. The vote shall specify the provisions of the property tax exemption or credit, the amount of such exemption or credit, and the manner of its determination, as listed in paragraph I. If a majority of those voting on the question vote "yes," the exemption or credit shall take effect within the town or city, on the date set by the governing body, or in the tax year beginning April 1 following its adoption, whichever shall occur first.

III. A municipality may modify, if applicable, or rescind the exemption or credits provided in paragraph I in the manner described in this section.

IV. An amendment to a statutory provision listed in paragraph I related to an exemption or credit amount or to the eligibility or application of an exemption or credit, shall apply in a municipality which previously adopted

the provision only after the municipality complies with the procedure in this section, unless otherwise expressly required by law.

Source. 2003, 299:1; 299:23. 2004, 170:3. 2008, 224:3, eff. July 1, 2008. 2016, 217:2, eff. Aug. 8, 2016. 2017, 179:1, eff. Aug. 28, 2017. 2019, 327:3, eff. Oct. 15, 2019. 2021, 200:2, Pt. II, Sec. 1, eff. Oct. 9, 2021.