## City of Keene New Hampshire

## **BOARD OF ASSESSORS MEETING MINUTES**

Wednesday, June 29, 2016

2:30 PM

City Hall Committee Room

**Members Present:** 

Barry R. LeClair Mary Ann D. Robator Joshua A. Greenwald Daniel J. Langille, Chairman/City Assessor **Staff Present:** 

Diane C. R. Stauder, Assessment Tech.

Mr. Langille called the meeting to order at 2:37 PM.

Ms. Robator moved that the minutes of the June 22, 2016 Board of Assessors meeting be accepted as written. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the June 22, 2016 minutes.

Mr. Langille explained that the Board would make determinations on the applications for tax exempt status before them today. Mr. Langille stated that, once decided, notification would be mailed to the property owner. Mr. Langille explained that the Board's decision is final and if the property owner is dissatisfied with the decision, an appeal may be filed with the Board of Tax and Land Appeals, or with Superior Court.

The following property owners were present for the meeting:

## 1. Shire Free Church Monadnock - 73-75 Leverett St. - #005-01-012

DENIED. It was moved by Mr. LeClair and seconded by Ms. Robator to deny the application. On a vote of 3-0, the Board denied the tax exempt application. The Board members agreed that the applicant did not meet the burden of proof for tax exempt status.

Mr. Rich Paul introduced himself to the Board as the Friar of the Church of the Invisible Hand, which he explained, is part of the Shire Free Church. Mr. Paul said the Shire Free Church is a sanctuary for love and peace and spiritual counselling. Mr. Langille asked Mr. Paul if he resides at the property. Mr. Paul said he does reside there.

Mr. Mark Edgington then spoke to the Board. When asked by Mr. Langille where he resides, he replied he resides in Westmoreland, NH. He stated that both he and Mr. Paul are members of the church. Reading from a document, Mr. Edgington explained that the church is non-profit and completely legal. He pointed out it isn't just a church, that it is a parsonage and they do teaching there. Mr. Edgington said the church is asking for 75% off the taxes and that their moral sticking point is the school portion of the taxes. He said they support the Waldorf School, the 100 Nights Shelter and other community entities.

Mr. Greenwald asked Mr. Edgington what he believes is the purpose of property taxes. Mr. Edgington replied that they take issue with an organization which claims a monopoly on services which are forced upon you whether you want them or not. He said the church is seeking exemption only from the Kindergarten through grade 12 school portions of property taxes. He went on to say that a person spends \$15,000 to send a child to school in Keene, where private schools are much less expensive. Mr. Greenwald noted that senior citizens have the same issues with property taxes because they also do not have children in the school system.

2. <u>Cheshire County Shooting Sports Education Foundation – 19 Ferry Brook Rd. - #904-02-001 DENIED.</u> It was moved by Mr. LeClair and seconded by Ms. Robator to deny the application. On a vote of 3-0, the Board denied the tax exempt application. The Board members agreed that the applicant did not meet the burden of proof for tax exempt status.

Mr. Michael Hagan, president, was present. Mr. Hagan explained the property has 160 acres of Current Use and Conservation land in Keene and Sullivan. He said the foundation is currently fundraising for a new, multi-million dollar facility. Mr. Hagan pointed out the request for tax exempt status is for the educational portion of the building, as they do not want to place a burden on the tax base.

Mr. Hagan said this facility is family-oriented and the foundation has awarded 13 children with full scholarships which is more than any other facility in Cheshire County. He also noted that three children went to the Junior Olympics in Colorado.

Mr. Hagan said several different groups have used the current facility for training, including the NH Fish & Game, the US Coast Guard and Customs agents from Boston. He said the current building does not meet the needs for the growing popularity of the shooting sports. Mr. Hagan explained there is only one part-time employee, with everyone else involved volunteering their time. He pointed out that the membership fees fund expenses related to training and certification programs.

Mr. Langille asked Mr. Hagan if the foundation is obligated to provide training, or does it just promote the training aspect. Mr. Hagan replied the foundation is not obligated to provide training.

At this point, there were no attendees. The Board discussed the following:

3. <u>Kadle Properties Revocable Realty Trust – 668 Main St. - #078-01-005</u>
DENIED. It was moved by Mr. Greenwald and seconded by Mr. LeClair to deny the application. On a vote of 3-0, the Board denied the tax exempt application. The Board members agreed that the applicant did not meet the burden of proof for tax exempt status.

Mr. Langille explained the property owners appealed the Board's denial of their 2014 tax exempt application to the Supreme Court after their appeal to the Board of Tax and Land Appeals was dismissed. He recommended the Board deny the 2015 application.

The meeting adjourned at 4:15 p.m. The next regularly scheduled meeting is Friday, July 1, 2016.

Minutes prepared by

Diane C. R. Stauder
Assessment Technician

Reviewed and Approved by the Board of Assessors

Daniel J. Langille, CNHA

City Assessor/Chairman, Board of Assessors