

**TOWN OF NORTHUMBERLAND
PLANNING BOARD MINUTES
Weds., Dec. 6, 2017
Groveton PD/Ambulance Bldg. - Meeting Room
10 Station Square
Groveton, NH
7:00 P.M.**

Board Members present: Al Rossetto, Addy Hall, Jeffrey St. Cyr, Jesse Hern, Gloria Covell
Others: Elaine Gray, Rebecca St. Cyr - Recorder

NOTE: There will be a Public Hearing at 7:00 pm, immediately followed by the regular monthly meeting.

PUBLIC HEARING: Accessory Dwelling Unit Definition Proposal for Zoning Ordinance – would go on March 2018 Written Ballot

G. Covell opened the Public Hearing at 7:01 pm.

The Board discussed the Planning Boards proposal for the Accessory Dwelling Unit definition. It will be on a ballot and voted on at the March 2018 Town Elections. It won't be discussed on election day, but will be available as a hand out to the public.

Comments from the Public: There were none.

Motion to close the Public Hearing by: A. Hall
2nd by: A. Rossetto, All in Favor 4-0

Public Hearing closed at 7:05 pm **No changes to the wording (see attached).**

G. Covell opened the Regular Planning Board meeting at 7:05 pm.

1. MINUTES of November 1, 2017 Meeting

Motion to approve the Nov 1, 2017 meeting minutes by: A. Rossetto
2nd by: A. Hall, All in Favor 4-0

2. Any Other Business to Come Before the Board

- a. Al Rossetto said at the Selectmen meeting on December 4, 2017, Michael Phillips asked about the renewable energy exemption for the tax payers and the Town. He sent an email to the Board earlier this year. G. Covell said that we did talk about it earlier this year, but didn't move on it. Rossetto said if we grant an exemption it should be for everyone; solar systems are going to be more efficient and will be more wide spread. M. Phillips and Rossetto read in the RSA that we could write into the ordinance with a specified dollar amount for the exemption and anything above that would be taxed at normal rates. A. Rossetto spoke with Jim Tierney and he expressed the same concern that it should be for everyone. Because the 2 dams in Town have a PILT in place, the exemption would not be for hydro-power, so they wouldn't be covered under the exemption. A. Rossetto reviewed a sample warrant article by the NH Office of Strategic Initiatives: *"To see if the Town would vote to adopt provisions of RSA 72:61 through RSA 72:72 inclusively, which provide for an optional property tax exemption from the properties assessed value for property tax purposes. For persons owning real property, which is equipped with solar energy systems, wind powered energy systems and wood heating energy systems intended for use at the immediate site. Such*

property tax exemption will be equal to 100% of the assessed value of the qualifying equipment.”
(Accompanying RSA's attached)

Rossetto further discussed, if there are more solar systems coming on line, (E. Gray said we have had approx. 8 this year) maybe this is something we should look at. Rossetto read a list of towns in the area that have implemented the RSA.

Berlin – solar / wind
Carroll – solar
Dalton – solar / wind
Lancaster – solar
Randolph – solar / wood
Shelburne - solar

A. Hall would like to know how many of the systems are grant funded, but the tax payers are paying for it. A. Rossetto feels a capped abatement is fair. E. Gray said Sansoucy will be re-evaluating all the utilities next year. A. Hall commented that some are selling the excess power. The Board further discussed.

G. Covell suggested doing more research because one of the things that Rossetto read regarding the RSA's, she's missing some of the information. It would need to be done by February for Town Meeting 2018.

The Board talked about solar systems, depreciation and the assessment of the smaller systems. Some of the known residential systems are costing up to \$40,000. These systems are taxable. We don't have a solar exemption in Groveton. A \$10,000 system would be approx. \$350.00 in taxes. The bigger the panels, the greater the savings.

A. Hall said he thinks it would get into more that we want. A. Rossetto said why should everyone in Town subsidize a money-making improvement. If they are making money, he would be with A. Hall and not in favor of moving forward.

E. Gray said she had sent out an email to other towns to see if they have solar exemptions in place and how much if they do they cap the amount. She will send the info out the Board. If it goes through the exemption it still needs to be applied for. The RSA covers – wind, solar and heating.

- b. Other Business: A. Hall asked who bought the Hart property; he's not sure they can legally post the access road that goes to the meadow. The map shows the driveway goes to the road, they are paying taxes on it. The Board further discussed the property. The Registry of Deeds would have the information on the property.

Motion to adjourn by: A. Rossetto
2nd by: A. Hall

Meeting adjourned at 7:34 pm

**TOWN OF NORTHUMBERLAND
PLANNING BOARD
NOTICE OF PUBLIC HEARING
DATE: Weds. Dec. 6, 2017
TIME: 7:00 PM
PLACE: Meeting Room, 10 Station Sq.,
GROVETON, NH**

The Northumberland Planning Board proposes to insert the following definition in the Town's Zoning Ordinance:

Accessory Dwelling Unit (ADU): Shall mean an additional dwelling unit within or attached to a single family dwelling. Only one ADU is allowed per single family dwelling. Either the ADU or the principal dwelling unit shall be the principal residence and legal domicile of the owner of the property. An ADU shall make provision for adequate water supply and sewage disposal service in compliance with the Town's water and sewer regulations and/or the regulations adopted by NHDES (depending on the location of the dwelling in Northumberland). The ADU must provide independent living facilities for one or more persons and containing the four elements of sleeping, eating, cooking, and sanitation. An ADU shall be provided a minimum of two (2) off-street parking spaces.

Please note:

There will be a warrant article on the WRITTEN ballot at March elections to vote on this. Any interested parties will have the chance to be fully heard at the hearing. The public hearing will be followed by the regular monthly meeting of the Planning Board.

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, or RSA 72:82 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.

Sample Warrant Article

This example is meant as a guide to assist a municipality in creating their own warrant article developed to suit their own needs.

Municipalities may adopt any one of the renewable energy property tax exemptions or any combination of the three or all three as in the examples. Municipalities are advised to review any warrant article language with the municipal attorney for proper form and compliance with all applicable state laws.

"To see if the town will vote to adopt the provisions of RSA 72:61 through RSA 72:72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems, wind-powered energy systems or woodheating energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes."

NH Office of Strategic Initiatives
Governor Hugh J. Gallen State Office Park
Johnson Hall, 3rd Floor | 107 Pleasant Street | Concord, NH 03301
(603) 271-2155 | fax: (603) 271-2615

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Solar Energy Systems Exemption

Section 72:61

72:61 Definition of Solar Energy Systems. – In this subdivision "solar energy system" means a system which utilizes solar energy to heat or cool the interior of a building or to heat water for use in a building and which includes one or more collectors and a storage container. "Solar energy system" also means a system which provides electricity for a building by the use of photovoltaic panels.

Source. 1975, 391:1. 1993, 93:1, eff. April 1, 1993.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Wind-Powered Energy Systems Exemption

Section 72:66

72:66 Exemption for Wind-Powered Energy Systems. – Each city and town may adopt under RSA 72:27-a an exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a wind-powered energy system.

Source. 1977, 185:1. 1991, 70:28. 2003, 299:18, eff. April 1, 2003.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Woodheating Energy Systems Exemptions

Section 72:69

72:69 Definition of Woodheating Energy System. – In this subdivision "woodheating energy system" means a wood burning appliance designed to operate as a central heating system to heat the interior of a building. The appliance may burn wood solely or burn wood in combination with another fuel. A central heating system shall include a central appliance to distribute heat by a series of pipes, ducts or similar distribution system throughout a single building or group of buildings. A wood burning appliance shall not include a fireplace, meaning a hearth, fire chamber or similarly prepared place with a chimney intended to be usable in an open configuration whether or not it may also be closed and operated closed; or a wood stove meaning a wood burning appliance designed for space heating purposes which does not operate as a central heating system or as a sole source of heat.

Source. 1979, 280:1, eff. Aug. 20, 1979.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Woodheating Energy Systems Exemptions

Section 72:70

72:70 Exemption for Woodheating Energy Systems. – Each city and town may adopt under RSA 72:27-a an exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a woodheating energy system.

Source. 1979, 280:1. 1991, 70:30. 2003, 299:19, eff. April 1, 2003.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Payment in Lieu of Taxes for Renewable Generation Facilities

Section 72:73

72:73 Definition of Renewable Generation Facility. – In this subdivision, "renewable generation facility" means a facility which produces electric energy for resale solely by the use, as a primary energy source, of geothermal energy, tidal or wave energy, wind energy, solar thermal energy, photovoltaic energy, landfill gas energy, hydro energy, biomass energy, energy generated from bio-oil, bio synthetic gas, and biodiesel as defined in RSA 362-A:1-a, I, I-a, and I-b, including the land, all rights, easements, and other interests thereto, and all dams, buildings, structures, and other improvements situated thereon which are necessary or incidental to the production of power at the facility.

Source. 2006, 294:6, eff. April 1, 2006. 2013, 232:1, eff. Sept. 13, 2013.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Payment in Lieu of Taxes for Renewable Generation Facilities

Section 72:74

72:74 Payment in Lieu of Taxes. –

I. The owner of a renewable generation facility and the governing body of the municipality in which the facility is located may, after a duly noticed public hearing, enter into a voluntary agreement to make a payment in lieu of taxes. A lessee of a renewable generation facility which is responsible for the payment of taxes on the facility may also enter into a voluntary agreement with the municipality in which the facility is located to make a payment in lieu of taxes, provided the lessee shall send by certified mail to the lessor written notice which shall state that the property of the lessor may be subject to RSA 80 should the lessee fail to make the payments required by the agreement. A copy of such notice shall be provided to the municipality in which the facility is located.

II. A renewable generation facility subject to a voluntary agreement to make a payment in lieu of taxes under this section shall be subject to the laws governing the utility property tax under RSA 83-F. Payments made pursuant to such agreement shall satisfy any tax liability relative to the renewable generation facility that otherwise exists under RSA 72. The payment in lieu of taxes shall be equalized under RSA 21-J:3, XIII in the same manner as other payments in lieu of taxes. In the absence of a payment in lieu of taxes agreement, the renewable generation facility shall be subject to taxation under RSA 72.

III. If a municipality that contains more than one school district receives a payment in lieu of taxes under this section, the proceeds shall be prorated to the districts in the same manner as local taxes are prorated to the districts, or in the case of a cooperative school district between the city or town and pre-existing school district.

IV. The collection procedures in RSA 80 shall be used to enforce a voluntary agreement to make a payment in lieu of taxes authorized by this section.

V. If a municipality enters into a voluntary payment in lieu of taxes agreement with an owner, or a lessee responsible for payment of taxes, of a renewable generation facility, the municipality, upon the request of the owner, or a lessee responsible for payment of taxes, of any other renewable generation facility located within the municipality, shall offer a comparable agreement to the owner or lessee of such facility.

VI. Except as provided in paragraph VII, no voluntary agreement entered into under this section shall be valid for more than 5 years; however, any such agreement may be renewed or amended and restated for any number of consecutive periods of 5 years or less.

VII. The owner of a renewable generation facility and the governing body of the municipality in which the facility is located may agree to a term exceeding 5 years if such term is necessary for the financing of the project or is otherwise advantageous to both parties and both parties agree to such term.

Source. 2006, 294:6. 2007, 113:1, eff. Aug. 10, 2007. 2014, 277:2, eff. July 28, 2014.