

Draft: December 19, 2016  
APPROVED JAN 11, 2017

Town of Lyme, New Hampshire  
Tax Study and Advisory Committee  
December 13, 2016  
Town Office Conference Room

Committee members present: Susan J. Mackenzie (Chair), Karl Furstenberg, Rusty Keith, Carola Lea, Sam Levy, W. McClave (Secretary), and Dennis Stern.

The meeting was called to order at 6:30 PM by the Chair, Susan MacKenzie.

The first item of business was approval of the draft Minutes of the public hearing of the Committee held November 14, 2016. After discussion and correction, the Minutes as corrected were approved.

Discussion was had about the Public Hearing, scheduling and items to be accomplished by the Committee.

Scheduling was set as follows:

Committee Meeting	6:30 pm, Wednesday	January 11, 2017
Public Hearing	7:00 pm, Tuesday	January 31, 2017

The Committee then discussed the 4 topics it is recommending to the Select Board as possible warrant articles to be voted on at Town Meeting. They are (1) authorizing the Town to charge an additional \$5.00 per vehicle per year upon registration renewal, (2) having the yearly proceeds from the Land Use Change Tax (LUCT) distributed 50% to the Conservation Commission and 50% to the General Fund instead of 100% to the Conservation Commission, (3) collecting real estate taxes in two payments per year (June & December) by sending two tax bills instead of the current practice of one annual bill in December, and (4) adopting an elected, three-person Board of Assessors as authorized by N.H. RSA 41:2-c. The Committee had discussed the 3 person board earlier in the meeting and confirmed that its proposal included the condition that people elected to the board complete a training course on the subject provided by the state, and the Board, if adopted, be comprised of the three elected members (voting) and, *ex officio*, a member of the Select Board and the Town's professional appraiser (both non-voting). After further discussion, it was decided Mr. Stern would write up and finalize the auto registration proposal, Mr. Furstenberg the LUCT 50/50 proposal, Mr. Whitman (volunteered in his absence) the biannual tax bill, and Mr. Keith the independent Board of Assessors – all to be presented at the next meeting for the Committee's final review and action.

In addition, Ms. MacKenzie observed the Committee needed to complete a report to the Select Board and a ½ page write up of its activities for the Annual Report. The Secretary was tasked with completing these. She concluded by observing the Town (and its taxpayers) were facing several budget challenges, including increasing school costs, road maintenance demands, the need for a better transfer station and an upgraded fire house.

Upon motion duly made and seconded, the hearing was adjourned at 7:48 pm.

Respectfully submitted,

W. McClave, Secretary