

May 24, 2016

Town of Lyme, NH
Tax Study and Advisory Committee
May 24, 2016
Town Office Conference Room

Committee members present: Sue MacKenzie (Chair), Carola Lea, Nancy Allison, Samuel Levey, Karl Furstenberg

The meeting was called to order at 6:40 PM

The first item of discussion was Mr. Stern's May 22nd memorandum to the Committee concerning rooms and meals tax; approval process for the elderly tax exemption; and an assisted living facility in Lyme. Most of the discussion centered on Mr. Stern's draft of "Lyme's Guide to Services for Seniors." The Committee agreed that this was a valuable first step but that the production of such a guide was beyond the specific charge of this Committee. As a next step the Committee concluded that it would be best for Mr. Stern to work with Community Care of Lyme (CCL), and it's Program Director Sarah Shipton, to move this guide forward. CCL seems to be the group in Town most involved with and knowledgeable about these issues. Patty Jenks will also be asked to review the Guide. It was suggested that contact be made with Caldwell Law that apparently has produced a listing of services for seniors in the Upper Valley. In addition, Mr. Valence would be asked to help format and layout such a guide.

The Committee also endorsed Mr. Stern's offer to work with Hanover officials to see how they administer their elderly tax exemption program. Specifically looking at how they determine eligibility for the program, the procedures for assigning tax liens on affected properties, management of unusual situations such as sales or inheritance of affected properties, etc.

Several other items were generally discussed:

1. Real estate assessment procedures and accuracy and equity across all properties in Town.
2. Clarification of terms such as tax credits, exemptions, and hardship relief. This discussion focused on the distinction between taxes that

- are foregone (i.e. given up forever as in exemptions and credits) and those that are deferred (i.e. to be paid to the Town through liens).
3. Non-profit, tax-exempt properties in Town. How many are there? What is the total assessed value of such properties? Do the tax-exempt organizations make payments to the Town “in lieu of taxes.”
 4. Wilder Dam. Working with the State what can be done to even water flow so as to reduce erosion. Possibility of a statewide damage abatement fund. Revenue sharing with River towns of income from power generated by dams. “It’s our water!”
 5. Other revenue sources: close some roads, cell towers.

The next meeting will be June 28, 2016.

Meeting adjourned at 8:00PM.

Respectfully submitted,
Karl Furstenberg, standing in for Wilkes McClave