

Town of Boscawen
Agricultural Commission
Meeting Minutes – Draft
Boscawen Municipal Complex
December 14, 2017 7:00 pm

1 Members Present: John Keegan – Chair, Bill Bevans – Vice-Chair, Rusty Colby, John Porter.

2 Members Absent: Joshua Marshall, Tina Larochele.

3 Ex-Officio Absent: Ken Marshall

4 Ex-Officio Present: Roger Sanborn

5 Others Present: Linda Chandonnet – Recording Secretary, Adele Sanborn – Guest, David Bishop
6 – Guest, Cara Penley - Guest.

7 Staff Absent: Alan Hardy, Planning & Community Development Director, Kellee Jo Easler,
8 Planning & Community Development Assistant.

9 Chairman Keegan called the meeting to order at 7:13pm with a voting board.

10 Roll call made by Chairman Keegan.

11 Review and Acceptance of Prior Meeting Minutes:

12 Chairman Keegan asked if anyone had any changes to the previous minutes from 11/09/17 and
13 there were no changes made.

14 **Motion made to accept the October minutes by John Porter and seconded by Bill Bevans**
15 **amended. All in favor, none opposed.**

16 **Land Use Happenings:**

- 17 • Guest speaker Adele Sanborn, owner of Twiggs Gallery at 254 King Street, in conjunction
18 with the Boscawen Old Home Day Committee (BOHD) is planning an Art Show.
19 Hopefully, this would bring more Boscawen residents into the gallery and introduce some
20 of the poets, writers and artists along with their work. Adele would like to include a ‘get
21 together’ featuring Boscawen old timers who have farmed, logged, and worked the land in
22 town. Adele discussed her ideas with the Commission Members, everyone seemed
23 enthusiastic about the concept. Adele will come back in 3 months and will keep the
24 Committee up-to-date. Meanwhile, several individuals were identified to contact. Adele
25 is trying have the Boscawen Historical Society do a corner in the Twiggs Gallery and
26 highlight past Boscawen Old Home Days. The event would have to be either July 28th,
27 2018 or August 18th, 2018.

28 Chairman Keegan introduced-the Fam Credit East Presenters and provided a brief recap of the
29 three prior meetings in which property tax issues were discussed. David Bishop, Branch Manager,
30 Farm Credit East and Cara Penley, Certified General Appraiser, Farm Credit East. He asked John
31 Porter to start by asking questions to them:

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33 Mr. Porter asked them with getting a few potential farm operations coming into town and how will
34 they get taxed, as a commercial factory or a barn? He has heard of loss capital and single use as a
35 way to give a little help to farmers, so they wouldn't be assessed at peak value. How to you handle
36 giving a farmer fair assessment on a new building that goes up and the first day the farmer uses it
37 that it goes down by half.

38

39 Mr. Bishop answered they aren't the tax law experts and are based on appraisal prospective, what
40 they are worth and what goes into them. He mentioned it's also on 3 concepts of single use,
41 technology and where equipment ends and structure begins and they are users of this data. They
42 use the perspective of the market value and practical usage of these facilities. To answer Mr.
43 Porter's question about the value going down, he stated it would be the builder and not the land
44 owner.

45

46 Ms. Penley discussed the loss capital single use concept and began by asking if you could build
47 your own facility or buy another one which one are you going to pay more for? Obviously you
48 want those factors in a certain way, so if you're not going to get those you're going to pay less.
49 When people go to look at a property they need to look at what they are using it for and are they
50 intending on using that asset for a while because if they see a newer facility sell in general her rule
51 of thumb for a specialized property is loss capital that next day after it's built could be anywhere
52 from 10% to 50% and that is usually captured in her appraisals when she looks at depreciation. In
53 regards to RSA: 79F when you have something of a specialized nature you're going to have more
54 lost capital or depreciation in regards to your physical depreciation the wear and tear on the
55 building and functional.

56

57 Mr. Bishop mentioned that he's using the appraisals for his use on the credit and lending
58 perspective. His staff is using the appraisals for estate planning and also for buying and selling. So
59 if an assessor is looking at market value at a starting point and taxed on the market value that won't
60 be the same as cost of the construction. But if cost of construction is where one starts then the next
61 question is what does the depreciation curve look like and how is that going to change over time?
62 That depreciation curve is going to look different for different types of property.

63

64 Mr. Porter asked if any Avitar assessors ever reaches out to them for information? Ms. Penley
65 replied it's not typical and usually she is the one asking them the questions to clarify. She doesn't
66 rely on the assessment to determine her appraised value because they are both separate and the
67 methodology is very different. Mr. Bishop added when an assessor goes about their tasks there are
68 rules they have to follow and need to keep it a consistent methodology across the entire spectrum
69 and how they approach it. As far as specialized structures he does see a wide variation of town
70 municipalities and how they approach the assignment. Ms. Penley added that identification of what
71 you have is also a big issue you have come up is making sure the assessor understands what that
72 specialized improvement is, so they can find the right information to assess it.

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74 Chair Keegan asked if the assessors are considering the concept of loss as they are? Ms. Penley
75 couldn't answer that question but explained how she does her assessment with 3 approaches.

- 76 • Sales comparisons
- 77 • Cost approach
- 78 • Income thru sales for some commercial properties

79
80 Mr. Bishop said that assessors could be looking at this from a standpoint of what they assess is a
81 cost, and if they don't have market data and are doing something specialized the most common
82 thing they would be looking at a cost less depreciation. Then depreciation becomes very important.

83
84 There was discussion about the determining of items and if they are equipment or a structure, or if
85 it's moveable or permanent and how it's taxed. Mr. Keegan asked if there is any way to start an
86 educational process where this question if it's equipment of structure single use could be explained.
87 Mr. Bishop stated there are several organizations to help familiarize with the rules and the tax base.
88 Mr. Porter stated that the audience would be more with Avitar than Selectmen and Mr. Bishop
89 agreed. Chair Keegan asked Mr. Porter if there was anything going on with Corporate Extension
90 with the issues of how farms are assessed? Mr. Porter replied he didn't think so. Chair Keegan
91 stated that it's an education issue but where are the resources to put the data together? Mr. Porter
92 replied Farm Credit is the one who has all the data.

93
94 **Old Business:**

- 95 • Treasurers Report: Chair Keegan asked the Commissioners to review the Treasurer's
96 Report.

97
98 **Motion made to accept the Treasurer's Report by Mr. Bevans and seconded by Mr. Colby,**
99 **All in favor, none opposed.**

- 100
101 • 2018 Budget: Chair Keegan stated he thought either the \$2,500 or the \$2,000 would meet
102 the Commission's needs in 2018.

103
104 **Motion made to accept the \$2,000.00 bill for 2018 budget by Mr. Bevans and seconded by**
105 **Mr. Colby, All in favor, none opposed.**

- 106
107 • Crete Banner is up: Selectman Sanborn reported the three selectmen presented the banner
108 to the Cretes. The Cretes were very pleased with the banner.
- 109 • Educational Program: Chairman Keegan reported he had contacted Dot Perkins at
110 Cooperative Extension. She has yet to find a Master Gardener who is interested in working
111 with us.

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- 112 • Community Garden: Chair Keegan has no current update.
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114 • Site visit report: John Porter reviewed the highlights of the site report included in the
115 Commissioners meeting book. He and Commissioner Josh Marshall visited the Welch’s
116 on December 5, 2017 to observe the goats in this residential setting. The goats are well
117 taken care of, the animals were very clean, well secured with no manure odor. The goats
118 are more like pets than farm animals. Commissioner Porter thinks the owners are doing a
119 great job caring for the goats and is recommending the Commission support the ZBA
120 granting a special exception.,. He noted that keeping the site visit process in place and
121 working with the ZBA is a good idea because not everyone would follow best practices.
122 With this process in place each case can be reviewed and decided in the best interest of the
123 community.

124 **New Business:**

- 125 • Farm Stands work status: Chairman John Keegan will talk to Alan Hardy and Kellee Easler
126 for a status update.
127

128 Annual Report: Will be due January 20, 2018 and volunteers are needed to contribute to the report.
129 Commissioners will be contacted by the Chair.

- 130 • Review of Lorraine Merrill letter: Chair Keegan wrote a letter to Lorraine Merrill thanking
131 her for her service as Commissioner of Agriculture and for her support of this Agricultural
132 Commission. Commissioners reviewed the letter and supported sending it to her.
133
134 • Meeting time discussion: Chairman John Keegan asked the Committee if they would be
135 open to the possibility of changing the Agriculture Committee meetings time. To be
136 discussed at the January meeting.
137

138 **Motion to adjourn made by Bill Bevans and seconded by Rusty Colby. All in favor, none**
139 **opposed.**

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141 The meeting adjourned at 8:45pm.
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143 The next meeting of the Commission is scheduled for January 11, 2018 at 7:00pm.
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145 *Minutes respectfully submitted by Linda Chandonnet*
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