

ROCKINGHAM BOARD OF LISTERS MEETING
Monday March 23, 2015
Minutes

Listers Present: Camilla Roberts, Paul Noble, Michael Harty

Also Present: Margo Ghia, Rick Cowan, Abigail Golde, Willis Stearns

Agenda:

1. Minutes of previous meetings were approved unanimously.
2. No comments by public on items not on the agenda.
3. Camilla Roberts recused herself from the decision regarding the application by Main Street Arts of Saxtons River Village for non-taxable status.
4. Michael Harty chaired for the remainder of the meeting, Camilla Roberts will take minutes.
5. Michael Harty explained that the Board of Listers has received and reviewed an application for non-taxable status from Main Street Arts with supporting documents.
6. Michael Harty asked how much the public uses the building. Margo Ghia answered that a recent study shows that there are over 10,000 visits per year.
7. Michael Harty asked if fees are charged for classes? Margo Ghia: Yes, fees are charged that cover the cost of instructors and any overage goes towards cost to operate the building.
8. Michael Harty asked if there is an after school program? Margo Ghia: Yes, students are picked up after school hours and provided with organized art activities, open to any students, most of whom are from Saxtons River and Westminster.
9. Michael Harty explained that the organization must meet criteria established by case law to be eligible for the public good statute for non-taxable status, including dedication unconditionally to public use, benefit the public, and be a non-profit organization.
10. Rick Cowan explained that Main Street Arts serves the entire range of the public, now gains no rental or ancillary income, with large volunteer hours and only one paid staff.
11. Abigail Golde explains that it benefits the public because the arts build quality of life for the community, prepares children to collaborate, and enhances the economic stability of the area. Further, the tax exempt status would greatly help the organization to survive economically.
12. Michael Harty noted that the tax bill for Main Street Arts for 2014 is \$3,198.56.
13. Willis Stearns indicated that the value of the property would rise due to renovations.
14. Paul Noble described that there are 2 ways to look at this; as non-taxable by statute, or as a voted exemption.
15. Michael Harty explained that when a property is non-taxable then no tax is collected for both the municipal and for the education tax. When it is a voted exemption the town pays for the education portion to the state. If the Listers decide this is not non-taxable then Main Street Arts can try for a voted exemption. Appeal of the Listers decision goes to the Superior Court.
16. Paul Noble made a motion to accept the application for non-taxable status.
17. Michael Harty seconded the motion, saying that Main Street Arts clearly fits the criteria.

18. Paul Noble pointed out that the method chosen by Main Street Arts for nontaxable status benefits the town and Main Street Arts, in that if this were a town voted exemption the town would lose more. Also the state tax department (Property Valuation and Review) has the right to challenge the Listers decision, however they have reviewed the application initially and indicated that we should "proceed".
19. The motion was approved by Michael Harty and Paul Noble.
20. Michael Harty said that the Listers will put the reasoning for approval in writing.
21. Abigail Golde asked if the state objects when would that be known? Camilla Roberts explained that Property Valuation and Review reviews the list of non-taxable and exempt properties every year around July, when we would know if there is an issue. The Listers will let Main Street Arts know if an issue arises.
22. Michael Harty explains that this decision goes into effect for the 2015 tax bill that goes out in July, 2015.
23. Paul Noble said that Property Valuation and Review has a strong influence. The Listers need to reassess the property regardless of the nontaxable status.

10:25 Meeting adjourned

Attest: Camilla Roberts
Camilla Roberts, Chair Rockingham Board of Listers