

# Town of Amherst, NH BOARD OF SELECTMEN MEETING MINUTES

## Barbara Landry Meeting Room 2 Main Street Monday, December 19, 2022, 6:30PM

1	Attendees: Chairman Peter Lyon, Selectman Bill Stoughton, Selectman John D'Angelo
2	Selectman Grella, and Selectman Danielle Pray

Also present: Town Administrator Dean Shankle, Kristan Patenaude – Recording Secretary (remote)

#### 1. Call to Order

Chairman Peter Lyon called the meeting to order at 6:30 p.m.

## **2. Pledge of Allegiance** – led by Eric Slosek.

#### 3. Citizen's Forum

None at this time.

### 4. Scheduled Appointments

None at this time.

#### 5. Administration

## **5.1.** Budget Discussion

Debbie Bender, Finance Director, stated that the only change to the revenue budget was regarding Meals & Rooms. This number is currently being estimates at \$786,000. This equates to a revenue budget of \$5,597,900. This could be used drive the tax rate down to approximately 3%. She suggested the Board consider adding back in the principal and interest payment for the previously approved open space acquisition warrant article. This is being driven by a potential acquisition through the Amherst Conservation Commission (ACC). If this \$200,000 is placed back into the budget and not used for principal and interest, the tax rate will be 3.04%, or approximately \$63 annually on an average home in Town. If this amount is pulled out, the tax rate will be 4.98%. This translates to approximately \$103.36 annually on an average home in Town. She noted that the warrant article voted by the taxpayers approved the land acquisition and amount needed for principal and interest.

Debbie Bender stated that the expenditure budget has not otherwise changed.

Chairman Lyon stated that the ACC had previously agreed to fund the approximate \$200,000 for the first-year principal and interest payment.

Selectman Stoughton stated that he is glad to see that the ACC will pitch in on this amount via the Conservation Fund. With respect to potential purchases of land, if the ACC is able to pursue this, he stated that he hoped the purchase should be structured in a way to make sure the tax rate does not fluctuate up and down. This could be structured similarly to road bond payments.

In response to a question from Selectman Grella, Selectman Stoughton noted that, if this amount for principal and interest in the budget is not used, it falls to the unassigned fund balance.

Selectman D'Angelo stated that he strongly objects to giving the taxpayers another year of paying for first year's principal and interest, especially as the ACC has agreed to fund this at this time. He suggested using half the excess revenue amount to restore the funding to the road maintenance line and the COLA, as previously cut by the Board.

In response to a question from Selectman Pray regarding the cons to not putting the money back into the budget to be used for the principal and interest, Debbie Bender stated that it is yet unknown if the ACC will make an open space acquisition. If it does so in FY23, and the principal and interest amount is not included in the FY24 budget, another payment will need to be made somehow. If a purchase is made in FY23 and another made in FY24, the Town will need to cover a second payment for the first loan, and also a first year's principal and interest payment for the second loan.

Chairman Lyon stated that he believes the ACC is pursuing a couple of different potential acquisitions, at a potential cost of \$4M over the next two fiscal years. The Board could add the excess \$200,000 into budget now, so that it would only need to add another \$200,000 next year, based on potential acquisitions. The Board could also go back to the ACC and ask if it would also fund the first year of a second acquisition payment. Debbie Bender noted that there is approximately \$1M in the Conservation Fund currently.

Chairman Lyon noted that the Board found a way to fund the road reconstruction budget up to \$1.5M. Selectman D'Angelo stated that this was at the cost of being \$50,000 underbudget in that line next year. He noted that there seemed to be great relief when that much money was removed from the budget and asked how it will not be an issue to add it back in next year. Chairman Lyon stated that he is also comfortable with a COLA of 7%. Selectman D'Angelo stated that he is uncomfortable with both items.

A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to increase the revenue budget to reflect the anticipated extra \$200,000 of Meals & Rooms tax and to use that extra revenue to reduce the tax rate, and not to use it toward the expense budget.

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*Voting:* 5-0-0; motion carried unanimously.

Debbie Bender addressed the default budget. This is essentially last year's budget with any one-time items included/excluded and necessary legal contracts. There were no questions or comments from the Board on the default budget, as presented.

#### **5.2.** Warrant Articles

Chairman Lyon noted that the Multimodal Facilities CRF included additional language that was not contained in the original article which established the fund. This has since been removed.

Chairman Lyon read Warrant Article 22: Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling \$15,889,900. Should this article be defeated the default budget shall be \$15,650,729 which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Tax 

The Board agreed to support this article with a vote of 4-0-1 [Selectman D'Angelo abstaining].

Selectman D'Angelo stated that he has not yet decided if he wants to support this article or not.

The Board agreed to advance Warrant Article 22 to the public hearing on January 9, 2023, with a vote 5-0-0.

Chairman Lyon read Warrant Article 23: Shall the Town vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate the sum of one hundred twenty thousand dollars (\$120,000) to go into the fund. Said sum shall come from the unassigned fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Tax Impact = \$0.00) (Majority vote required)

The Board agreed to support this article at a vote of 5-0-0.

Impact = XXX) (Majority vote required)

The Board agreed to advance Warrant Article 23 to the public hearing on January 9, 2023, with a vote 5-0-0.

Chairman Lyon read Warrant Article 24: Shall the Town vote to raise and appropriate the sum of \$69,040, for operating and maintaining the Baboosic Lake Septic System for the ensuing year, said sum is to be offset by user fees. Should this article be defeated the default budget shall be \$69,080 which is the same as last year with certain adjustments required by previous action of the Town or by law. (Tax Impact = \$0.00) (Majority vote required)

The Board agreed to support this article at a vote of 5-0-0.

The Board agreed to advance Warrant Article 24 to the public hearing on January 9, 2023, with a vote 5-0-0.

- 132 Chairman Lyon read Warrant Article 25: Shall the Town vote to raise and appropriate the
- sum of twenty-five thousand dollars (\$25,000) to be added to the Communications Center
- Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority vote required)

The Board agreed to support this article at a vote of 5-0-0.

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The Board agreed to advance Warrant Article 25 to the public hearing on January 9, 2023, with a vote 5-0-0.

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- 141 Chairman Lyon read Warrant Article 26: *Shall the Town vote to raise and appropriate the* 142 *sum of twenty-five thousand dollars* (\$25,000) *to be added to the Assessing Revaluation*
- Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority vote required)

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The Board agreed to support this article at a vote of 5-0-0.

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The Board agreed to advance Warrant Article 26 to the public hearing on January 9, 2023, with a vote 5-0-0.

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- 150 Chairman Lyon read Warrant Article 27: Shall the Town vote to raise and appropriate the
- sum of two hundred thousand (\$200,000) to be added to the Bridge Repair and Replacement
- Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority vote required)

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154 The Board agreed to support this article at a vote of 5-0-0.

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- 156 The Board agreed to advance Warrant Article 27 to the public hearing on January 9, 2023,
- 157 with a vote 5-0-0.

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- 159 Chairman Lyon read Warrant Article 28: Shall the Town vote to raise and appropriate the
- sum of two hundred fifty-seven thousand dollars (\$257,000) to be added to the Fire Rescue
- 161 Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established.
- 162 (*Tax Impact* = \$XXX) (*Majority vote required*)

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The Board agreed to support this article at a vote of 5-0-0.

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The Board agreed to advance Warrant Article 28 to the public hearing on January 9, 2023, with a vote 5-0-0.

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- 169 Chairman Lyon read Warrant Article 29: Shall the Town vote to raise and appropriate the
- sum of one hundred twenty thousand dollars (\$120,000) to be added to the DPW Vehicles and
- 171 Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Tax
- Impact = \$XXX) (Majority vote required)

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174 The Board agreed to support this article at a vote of 5-0-0.

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The Board agreed to advance Warrant Article 29 to the public hearing on January 9, 2023, with a vote 5-0-0.

- 179 Chairman Lyon read Warrant Article 30: Shall the Town vote to raise and appropriate the
- sum of seventy-five thousand dollars (\$75,000) to be added to the Amherst Multimodal
- 181 Facilities Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority vote
- 182 required)

The Board agreed to support this article at a vote of 5-0-0.

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The Board agreed to advance Warrant Article 30 to the public hearing on January 9, 2023, with a vote 5-0-0.

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- 189 Chairman Lyon read Warrant Article 31: Shall the Town vote to raise and appropriate the 190 sum of thirty thousand dollars (\$30,000) to be added to the Recreation Fields Acquisition and 191 Construction Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority
- 192 *vote required)*

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The Board agreed to support this article at a vote of 5-0-0.

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The Board agreed to advance Warrant Article 31 to the public hearing on January 9, 2023, with a vote 5-0-0.

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- 199 Chairman Lyon read Warrant Article 32: *Shall the Town vote in accordance with RSA 72:27-a*200 *to readopt the provisions of RSA 72:28, II, previously adopted, for an annual Optional*
- Veterans' Tax Credit in the amount of \$500. If readopted, the annual All Veterans' Tax
- 202 Credit, previously adopted, will also be \$500, the same amount as the Optional Veterans Tax
- 203 Credit. If readopted and approved, this article shall take effect for the 2023 property tax year.
- 204 (Tax Impact= \$0.00) (Majority vote required)

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206 Selectman Stoughton recused himself from this item, as he receives a Veterans' Tax Credit. 207

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The Board agreed to support this article at a vote of 4-0-0.

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The Board agreed to advance Warrant Article 32 to the public hearing on January 9, 2023, with a vote 4-0-0.

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- Chairman Lyon read Warrant Article 33: *Shall the Town vote to modify the maximum annual* income amount to qualify for the elderly and disabled exemption from property tax previously
- established in the Town of Amherst for applicants to be as follows: a net income of not more
- than \$54,300 (formerly \$49,960) for a single person, or if married, a combined net income of
- 217 less than \$73,325 (formerly \$67,640) in accordance with RSA 72:39-a. (Tax Impact = \$0.00)
- 218 (Majority vote required)

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The Board agreed to support this article at a vote of 5-0-0.

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The Board agreed to advance Warrant Article 33 to the public hearing on January 9, 2023, with a vote 5-0-0.

- 225 Chairman Lyon read Warrant Article 34: Shall the Town vote to require that the annual
- budget and all special warrant articles having a tax impact, as determined by the governing
- body, shall contain a notation stating the estimated tax impact of the article. The
- 228 determination of the estimated tax impact shall be subject to approval by the governing body.
- 229 (No Tax Impact) (Majority vote required)

The Board agreed to support this article at a vote of 5-0-0.

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The Board agreed to advance Warrant Article 34 to the public hearing on January 9, 2023, with a vote 5-0-0.

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- Chairman Lyon read Warrant Article 34: *Shall the Town vote to require that the annual*budget and all special warrant articles having a tax impact, as determined by the governing
  body, shall contain a notation stating the estimated tax impact of the article. The
- 239 determination of the estimated tax impact shall be subject to approval by the governing body.
- 240 (No Tax Impact) (Majority vote required)

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The Board agreed to support this article at a vote of 5-0-0.

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The Board agreed to advance Warrant Article 34 to the public hearing on January 9, 2023, with a vote 5-0-0.

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- 247 Selectman Pray explained her reasoning for proposing an appointed versus elected Town
- 248 Treasurer Warrant Article. She explained that she received some questions from the current
- 249 Treasurer regarding this article and believes them to be mostly logistical. An appointed
- 250 Treasurer positions allows the Board to select a candidate for that position. This does not
- 251 change the job functions, duties, or responsibilities to the Town or to the State. It would allow
- 252 the Town to vet a candidate from the beginning, which cannot be done with an elected
- 253 position. An appointed Treasurer would still have record keeping duties, and control of
- deposit and investment functions. The RSAs for elected and appointed Treasurers are exactly
- the same. The article is an opportunity for the voters to decide.

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- 257 Chairman Lyon stated that this Article would read: *To see if the Town will vote to change the*258 *office of Town Treasurer from an elected position to an appointed position, in accordance*
- with RSA 41: 26-E; such appointments shall be made in accordance with RSA 669: 17-D by
- 260 the Board of Selectmen; such appointment shall be made in writing and shall include the
- 261 compensation to be paid. If approved the person holding the elected office shall continue to
- 262 hold such office until the next annual Town election following the vote.

- Selectman D'Angelo stated that he sees this as an increase in the power of the Board of
- Selectmen. He is concerned with moving an independent office, responsible for managing the
- Town's money, under management of the Board. He stated that the logistical concerns raised are potentially significant ones. He asked if an appointed Treasurer would have to use the
- Town's financial system or can use his or her own system. He asked if an appointed Treasurer
- would have to work in an office in the Town Hall or can work in his or her own home.
- 270 Currently, this is an elected position with a three-year term. This change would make it a one-
- year appointment, subject to the Board reappointing that person a year later. This vastly

- increases the power of the Selectmen, at the expense of an independent Treasurer. Selectman
- 273 Pray stated that there are court cases show that the Board could not simply easily remove an
- appointed Treasurer. Some of the other concerns raised are not controlled by the RSA. This is
- still an independent office. Selectman D'Angelo stated that the person may feel that the Board
- has the ability to give guidance. Selectman Pray stated that the Board's job in the appointment
- is to get the best, qualified person; the rest is up to that person.

Selectman Stoughton stated that he believes there could be benefits such as selecting from a broader pool of applicants, and vetting qualifications. He supports this proposal.

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In response to a question from Selectman Grella, Chairman Lyon stated that the RSA does not speak to a term for this position, per say. Selectman Grella stated that he supports this proposal.

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287 288 Chairman Lyon stated that the balance of power is an important consideration. The Tax Collector is currently an appointed position which has worked out well for the Town. In practice, he does not believe that Selectman D'Angelo's concerns will be a problem. The ability to choose a qualified person for that position is the benefit.

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The Board agreed to support this article at a vote of 4-1-0 [Selectman D'Angelo against].

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The Board agreed to advance this article to the public hearing on January 9, 2023, with a vote 5-0-0.

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301 302 Chairman Lyon read Warrant Article 35: Shall the Town adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than the lesser of (a) 2% (two percent); or (b) the annual percentage increase in the U.S. Consumer Price Index – All Urban Consumers for the Northeast, published by the U.S. Bureau of Labor Statistics, as of the month of December of the immediately-preceding year? (No Tax Impact) (3/5 Majority Vote Required).

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Selectman D'Angelo stated that the Board has historically avoided taking positions on petition warrant articles, unless they affect taxes or the budget; this affects both. He stated that he believes the Board should take an opinion on this article.

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Selectman Pray stated that, as this is a citizen's petition, she does not necessarily want the Board to have a hand on it. However, this could also be seen as the Board not taking a position.

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Selectman Stoughton, Selectman Grella, and Chairman Lyon agreed with Selectman D'Angelo.

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The Board agreed not to support this article at a vote of 0-5-0.

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318 Chairman Lyon stated that the next item is Warrant Article 36: Noise Reduction Ordinance.

- 320 A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to
- 321 waive the reading of this petition warrant article into the record at this time.
- 322 *Voting: 5-0-0; motion carried unanimously.*

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The Board agreed not to take a position on this article as this time, as it has no proposed tax or budget impact. This warrant article will advance automatically to the public hearing.

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Andrew Pataky, Ways & Means, asked that the Board fully inform the voters as to what the Tax Cap Warrant Article actually means during the public hearing. Chairman Lyon stated that the Board will not speak to this article, as it did not write it. An opportunity will be given to a signatory of the article to speak to it.

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## **5.3 Donations for Acceptance**

Chairman Lyon explained that the first donation is from Selectman Stoughton to cover the cost of polo shirts for the ACC.

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Selectman Stoughton recused himself from this item.

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- 338 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to accept* 339 *a donation of \$427.21 to the Conservation Commission.*
- *Voting: 4-0-0; motion carried unanimously.*

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Wendy Rannenberg, Bicycle & Pedestrian Advisory Committee, stated that this donation from Chris and Judy Shenk is to cover costs associated with surveying and other incidental costs to obtain easements on private property.

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- A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to accept a donation of \$8,000 to the Bicycle & Pedestrian Advisory Committee.
- 348 *Voting: 5-0-0; motion carried unanimously.*

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#### 5.4 CMAQ Grant

- Wendy Rannenberg stated that the Bicycle & Pedestrian Advisory Committee has been
- working with NRPC to get some of the proposed Baboosic Greenway into the NH Hampshire
- 353 DOT 10 Year Plan. There is one section of the Greenway, which was not added into the 10
- Year Plan, from Courthouse Road to Baboosic Lake Road. Funding for this could potentially
- become available through this CMAQ grant. The grant application deadline is January  $6^{th}$ .
- Chair Buchanan, Chair of the Committee, has almost completed writing the grant application.
  The request is that the Selectmen approve of moving forward with this grant application. This
- The request is that the Selectmen approve of moving forward with this grant application. This grant has 80/20 match funding. The total project cost is estimated to be \$1,527,000. Part of the
- reason for this cost is that it extends an existing box culvert over Beaver Brook. This needs to
- be extended approximately 16' to be passable by the proposed path. This project would also
- fund a second box culvert underneath Baboosic Lake Road. The total federal grant would be
- for approximately \$1,221,600, and the Town would then be responsible for \$305,400. A
- private resident of the Town has offered the Committee \$50,000 towards this project as a
- matching grant. The Committee has started to discuss how to raise the \$50,000 match. This
- would bring the Town cost down by \$100,000.

DPW Director Eric Slosek explained that the Town can apply for this grant without having a gross appropriation of any funds at this time, but funding must be in place before any reimbursement can be made. The project from the grant is slated to occur between 2025-2028. Award for the grant take place in August 2024.

Selectman Stoughton stated that he believes this section of road was being marked for a multimodal path using line painting on the road. Wendy Rannenberg explained that there is a separate MOU with the State that painted lines will be placed. This proposal is to make the area a full multimodal path for safety reasons, to separate vehicle traffic from bicyclists and pedestrians. Eric Slosek explained that this section of the project did not make the State's 10 Year Plan. If it had, the construction timeline would be around 2033. This gives the Town the opportunity to have the project completed sooner. Lines would be painted on the road as an interim step. Wendy Rannenberg stated that painting a line does not move people far from vehicular traffic in this stretch.

In response to a question from Selectman Stoughton regarding the box culvert proposed under Baboosic Lake Road, Wendy Rannenberg stated that the Greenway comes down the current multimodal path from Milford. This would extend the path. Selectman Stoughton explained that the diagram shows the path coming on the north side of Baboosic Lake Road instead. Eric Slosek stated that he believes the plan is to allow users to safely cross traffic from the north to Birch Park.

In response to a question from Selectman Stoughton, Eric Slosek stated that the existing side path is 1.9 miles long, and the Town's cost was approximately \$300,000. Selectman Stoughton noted that this proposal is for a ¾ mile path, for \$1.5M. Wendy Rannenberg stated that she believes the cost for the Amherst Street sidepath was reduced because the road was already planned to be rebuilt. to begin with. That section was also so wide that the area did not have to be made wider. There were also no water crossings involved. Eric Slosek stated that a significant driver of this proposal's cost is the extension of the existing box culvert.

In response to a question from Selectman Grella regarding if the culvert cost could be funded through the Bridge Capital Reserve Fund, Chairman Lyon noted that this CRF does not include projects of this type, so the fund would likely need to be increased. Selectman Grella questioned if the State could help with funding, as these sections involve State roads.

Wendy Rannenberg noted that the Town does not necessarily need to accept the grant, if awarded it.

Selectman D'Angelo noted that the grant is likely for approximately \$1.2M. This would likely cover the culverts and quite a bit more.

Selectman Pray agreed that the Board could approve an application for this grant at this time, and decide later whether or not to accept it, if awarded.

- Chairman Lyon stated that this is an expensive project. The Town does not currently have
- 412 funding for its matching share. He is willing to support the grant application at this time but
- anoted that this support may be withdrawn in the future.

- 415 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to
- 416 approve the Bicycle & Pedestrian Advisory Committee move forward with submission of the
- 417 CMAQ grant application, and to authorize DPW Director Eric Slosek to sign all associated
- documents, with the reservation that concerns voiced will need to be addressed in order to
- 419 garner support from the Board, if awarded.
- 420 *Voting: 4-1-0; motion carried [Selectman Stoughton against].*

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Selectman Pray asked about looking into other options for the box culvert area.

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## 6. Staff Reports

## 6.1. NH Highway Safety Agency – Grant Amendment

Chairman Lyon explained that this is an amendment to the New Hampshire Highway Safety Agency grant approved by the Board on September 26, 2022, in the amount of \$5,000. The amendment increases the overall grant from \$5,000 to \$8,450. The original grant of \$5,000 reimburses the Town for FY23 overtime hours associated with coordinated statewide traffic enforcement patrols; the amendment reimburses the Town for \$3,450 toward the purchase of two LIDAR (Light Detection and Ranging) speed enforcement radar units. The Town's hard match of \$1,150 is already budgeted for payment from the Police Department's FY23 budget. The amendment requires the notarized signature and initials of the Board Chairman.

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A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Stoughton to approve the amendment to Amherst Highway Safety Grant #23-005 in the amount of \$3,450. Voting: 5-0-0; motion carried unanimously.

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## 7. Approvals

#### 7.1 Assessing

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#### **BTLA Settlement Agreement and Abatement**

**Item A.** This abatement and BTLA Settlement agreement is for a 138,186 sq ft building on a 14.16-acre site. The Assessor reviewed BTLA Case #30416-21PT and determined there should be an additional adjustment as stated in the memo above from the Assessor. The resulting assessment would be \$11,329,000 from \$12,163,000. The taxpayer has indicated if the Town reduces the assessment as mentioned, they will withdraw the appeal.

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- 449 A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to
- 450 approve the BTLA Settlement and abatement in the amount of \$17,772.54 for Map 002, Lot
- 451 *036-000 for the 2021 tax year and \$17,622.42 for the 2022 tax year.*
- 452 *Voting: 5-0-0; motion carried unanimously.*

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## 454 Land Use Change Tax

- 455 Item B.
- This is a Land Use Tax Release for Map 005 Lot 059-033 no longer qualifies for Current Use
- due to A sale and insufficient acreage. The Assessor has determined the Land Use Change

459 \$254,400.00. 460 461 A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to 462 approve the Land Use Change Tax in the amount of \$25,440.00 for Map 005, Lot 059-033. 463 *Voting:* 5-0-0; motion carried unanimously. 464 465 **Veteran Tax Credit** 466 Item C. 467 The Assessor has reviewed the attached All Veterans' Tax Credit Application provided and 468 the applicant qualifies for the Tax Credit under RSA 72:28-b for the 2023 tax year. 469 470 A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to 471 approve the All-Veterans' Tax Credit for Map 002, Lot 146-017 commencing in Tax Year 472 2023. 473 *Voting:* 5-0-0; motion carried unanimously. 474 475 Item D. 476 The Assessor has reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28 for the 2023 tax year. 477 478 479 A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to 480 approve the Veteran Tax Credit for Map 003, Lot 086-035 commencing in Tax Year 2023. 481 *Voting:* 5-0-0; motion carried unanimously. 482 483 Item E. 484 The attached abatement is to correct a data entry error. A Veteran Tax Credit was removed 485 and should have been applied to the December Tax Bill. 486 487 A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to approve an abatement for Tax Year 2022 for Map 008, Lot 045-012 in the amount of \$500.00 488 489 plus any applicable interest/fees. *Voting:* 5-0-0; motion carried unanimously. 490 491 492 8. Action Items 493 The Board reviewed its action items.

Tax in the amount of \$25,440.00 represents 10% of the full and true market value of

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#### 9. Old/New Business

Selectman Grella stated that the Heritage Commission met last week to share its new website with the public, along with hearing from members of NRPC on some mapping projects that will be included on the website.

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Selectman Pray stated that there will be a ZBA meeting tomorrow night and an NRPC Commissioner meeting on Wednesday evening.

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## 10. Adjournment

504	A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Grella to		
505	adjourn the meeting at 8:02pm.		
506	Voting: 5-0-0; motion carried unanimously.		
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508	8 NEXT MEETING: Monday, January 9, 2023		
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511	Selectman Danielle Pray	Date	