

TOWN OF NEW DURHAM
May 12, 2023, 9:00AM
New Durham Community Room, New Durham, NH 03855

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PRESENT

David Swenson, Select Board Chair
Dorothy Veisel, Select Board Vice Chair
Marc DeCoff, Select Board Member

ALSO PRESENT

Kathleen Blaney, Finance Manager
Rudy Rosiello, Resident

CALL TO ORDER

Chair Swenson called the meeting to order at 9:00 a.m.

Public Input

Rudy Rosiello, resident, made comments in regard to the central financial responsibilities of the Finance Manager as well as the accountability for the Board of Selectmen. He explained the comments received from L-CHIP in regard to the grant application and stated a major reason it was sent back the first time was because there was not Board approval. Mr. Rosiello thanked Town employees for the work they do everyday.

NEW BUSINESS

Credit and Exemptions – Kathleen Blaney (Assessing)

Chair Swenson presented for review, the warrant for tax billing for 2021-2022 and explained the warrant amounts versus the tax billing amounts; he stated in 2022, the tax billing jumped from an average of \$5.5million to \$10.8million. He stated he believes the 2022 Select Board action was in error due to erroneous information and he has questions about the calculations. Chair Swenson presented a copy of the current tax billing amount for 2023 with copies of prior years for comparison. Ms. Blaney explained they are finding and correcting errors constantly as there is a lot of land that has come out of current use in the last year. She stated if there is a mistake in calculations corrections are made in the second and final billings. She stated this is also the first time using the Avitar billing system. Ms. Blaney explained the report presented was run and verified with Amy from Avitar and she is confident that the number presented is correct. Chair Swenson stated he is still concerned about the major increase and the affect to taxpayers and he believes it is in error; he stated a tax rate was set in November 2022. Ms. Blaney explained the only valuations which have been modified are ones which needed corrections or there were changes to the property. Chair Swenson asked that the current tax billing information for a couple of random properties be provided to the Board for the May 18, 2023 meeting for Select Board review.

Selectman DeCoff motioned to correct the Tax Warrant of December 2022 from the amount of \$10,866,097 to reflect the total second billing of \$5,538,033 and to inform the New Hampshire

46 **Department of Revenue of the change. Selectman Veisel seconded the motion. Motion passed 3-0-**
47 **0.**

48 **Selectman DeCoff motioned to correct the Tax Warrant for bills going out July 6, 2023 in the**
49 **amount of \$7,319,547 with the Board reviewing on May 18, 2023 any changes that need to be made**
50 **to the July 6, 2023 property tax mailing. Chair Swenson seconded the motion. Motion passed 3-0-**
51 **0.**

52 ***OLD BUSINESS***

53 ***Impact Fee – Status & Use***

54 Chair Swenson stated impact fees are collected from building permits, etc., and the funds are constrained
55 for use. He stated historically the Board has voted to put the impact fees toward the school rate because it
56 is so high. Chair Swenson stated as of April 30, 2023 the total impact fees are \$98,536.17; he suggested
57 this be used to help tax payers and offset the school tax rate. Selectman DeCoff asked for a history of
58 what the impact fees have been used for in the past. Ms. Blaney explained she was told the funds go to
59 the Governor Wentworth Regional School District and no details are provided how it is spent. Chair
60 Swenson stated it is his opinion that is misappropriation of funds and the fees are to go toward New
61 Durham's school portion of the tax rate only. Selectman DeCoff stated if the impact fees do not go to a
62 specific project it is supposed to be returned. Chair Swenson explained the fees are constrained in use by
63 the Town and the school is also obligated to identify the use of funds.

64 **Chair Swenson motioned to use the New Durham Impact Fee from Account 2375, a total amount as**
65 **of April 30, 2023, of \$98,536.17 and utilize those impact fees for the reduction of the New Durham**
66 **portion of the school tax rate per RSA. Selectman DeCoff seconded the motion. Motion passed 3-**
67 **0-0.**

68 **Selectman DeCoff motioned to request from the Governor Wentworth Governor School District**
69 **documentation showing how the impact fees have been used for the past five years. Selectman**
70 **Veisel seconded the motion. Motion passed 3-0-0.**

71 ***Manifest Review – Kathleen Blaney (Finance)***

72 The Board reviewed the manifest presented.

73 Chair Swenson suggested Ms. Blaney look into options for e-signing of the manifest by the Board
74 members.

75 ***Tax Warrant***

76 The Board reviewed tax credits and exemptions as presented. It was confirmed these were reviewed by
77 the Contract Assessor.

78 **Selectman DeCoff motioned to approve the request for an Elderly Tax Exemption for Map 249, Lot**
79 **007 in the amount of \$45,000 off the assessed value. Selectman Veisel seconded the motion. Motion**
80 **passed 3-0-0.**

81 **Selectman DeCoff motioned to approve the request for a Solar Energy Exemption for Map 264, Lot**
82 **007 in the amount of \$41,600. Selectman Veisel seconded the motion. Motion passed 3-0-0.**

83 **Selectman DeCoff motioned to approve the request for a Veterans Tax Credit for Map 108, Lot 047,**
84 **per RSA 72:28 in the amount of \$750. Selectman Veisel seconded the motion. Motion passed 3-0-0.**

85 **Selectman DeCoff motioned to approve the request for a Veterans Tax Credit for Map 252, Lot 045,**
86 **per RSA 72:28-b in the amount of \$750. Selectman Veisel seconded the motion. Motion passed 3-0-**
87 **0.**

88 **Other**

89 Clayton Randall, resident, stated there is a tree down at the Meetinghouse and it appears unsafe and
90 should be checked by Department of Public Works.

91 The meeting was adjourned at 10:13 a.m.

92

93 Respectfully Submitted,

94 *Jennifer Riel*

95 Jennifer Riel, Recording Secretary

96

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