

**TOWN OF NEW DURHAM  
BOARD OF SELECTMEN  
December 13, 2021, 3:00 P.M.  
New Durham Town Hall, New Durham, NH 03855**

*Public can join Virtual Access via Zoom Meeting.*

<https://us02web.zoom.us/j/83295234013?pwd=bHZRa251eDRBOC9TcnB3MDhFU2cvOT09>; Meeting ID: 832 9523 4013  
Passcode: 183666; One tap mobile +16465588656,,83295234013#,,, \*183666# US (New York)

*Disclaimer: If technology fails, the meeting physically occurring will continue at the location above. Town of New Durham offers no security assurances to those connecting via PC to a third party software and hardware not configured or controlled by our IT Service provider*

**PRESENT**

David Swenson, Select Board Chair – via Zoom  
Dorothy Veisel, Select Board Vice Chair  
Ron Uyeno, Select Board Member

**ALSO PRESENT**

Nicole Zoltko, Town Administrator  
Kathleen Blaney, Tax Collector  
Anina Soucy, Finance Manager  
Alicia Housel, Assessing Administrative Assistant  
David Bickford, Resident – via Zoom

**CALL TO ORDER**

Chair Swenson called the meeting to order at 3:03 p.m.

**APPOINTMENTS/ANNOUNCEMENTS**

Chair Swenson stated the purpose of this meeting is to complete the tax rate setting. He stated the Unassigned Fund Balance (UFB) for New Durham is \$1,583,699 as of December 13, 2021. He explained the Board of Selectmen previously approved maintaining a minimum balance of 8%.

The Board reviewed a spreadsheet reflecting the balances along with the school and county tax bill amounts. Chair Swenson noted the school rate did change per New Hampshire Department of Revenue Administration and the school grant is reflected; the local school rate is correct as calculated. He stated no decisions made today will make changes to the school rate. He stated the December 2021 tax rate billing is (all presented in per \$1,000 evaluation): the county rate is \$2.29; the state school rate is \$1.63; the local school rate is \$8.90.

Chair Swenson stated that based on information from NH DRA, and the initial warrant articles, the net amount used for tax rate setting would be \$3,256,602. Without any UFB applied to the tax rate for the warrant articles, it would be \$5.41 per \$1,000 of evaluation; the 2020 rate was \$4.69 per \$1,000 evaluation.

The Board reviewed the changes in the rates between 2020 and 2021. Chair Swenson noted the current total tax rate would be \$18.27 without the unassigned fund balance. He stated the UFB

could be applied to the town portion only and explained for every approximately \$61,000 applied is \$0.10 off the tax rate Town portion of the tax rate.

The Board discussed whether to apply funds and, if so, how much to apply from the UFB. Chair Swenson stated for the last 5 to 8 years, the Board has decided to apply anywhere from \$50,000 to \$275,000 depending on that year's UFB available while still holding to the guideline of at least 8% in reserve; last year the UFB applied was split between the Birch Hill Road project and the tax rate.

Selectman Veisel asked if they know what the school taxes will be doing this year. Chair Swenson stated they do not know the school budget yet for that starting in July 2022. The Board agreed to maintain at least a 10% unreserved fund balance which is above the guideline amount of 8%. The Board discussed pros and cons of various amounts of UFB to apply to the tax rate. **Chair Swenson made a motion to apply \$250,000 from the New Durham Unassigned Fund Balance to the tax rate with the understanding that leaves well in excess of the 8% UFB guideline. Selectman Veisel seconded the motion. Roll Call Vote: Selectman Veisel – aye; Selectman Uyeno – aye; Chair Swenson – aye. Motion passed 3-0-0.**

The Board reviewed the tax warrant. Town Administrator Zoltko confirmed it was reviewed by Town Counsel. She stated they plan to have everything finalized as soon as possible with the mailing process beginning Wednesday, December 15, 2021.

**Chair Swenson made a motion to direct the Tax Collector to collect taxes in accordance with the tax rate set by the Board of Selectmen on December 13, 2021 with the understanding the Board will be coming over the next few days to sign the warrant. Selectman Veisel seconded the motion. Roll Call Vote: Selectman Veisel – aye; Selectman Uyeno – aye; Chair Swenson – aye. Motion passed 3-0-0.**

#### **ADJOURN**

**Chair Swenson made a motion to adjourn. Selectman Veisel seconded the motion. Roll Call Vote: Selectman Veisel – aye; Selectman Uyeno – aye; Chair Swenson – aye. Motion passed 3-0-0.**

The meeting was adjourned 3:43 p.m.

Respectfully Submitted,

*Jennifer Riel*

Jennifer Riel, Recording Secretary