

Board of Selectmen
Minutes of 11/30/04 – A Continuation of 11/29/04 Meeting
Approved 12/6/04

I. Call to Order.

Chairman Don Gould called the meeting to order at 9:00 a.m. stating that the meeting was a continuation of the temporarily suspended meeting of 11/29/04. There were present, Jon Rineman, Selectman and Michael Pardue, Town Administrator. Mr. Pardue served as the Recording Secretary for this session. Also in attendance was Ms. Peggy Neves, Tax Collector. Selectwoman Creighton was excused due to a previous professional commitment that required her presence.

II. Selectmen Items

A. Adoption of the Tax Rate - CONTINUED

Ms. Meg Baker, Municipal Accounts Auditor – Department of Revenue Administration (DRA) joined the meeting via conference call.

Mr. Gould explained to all those in attendance the question that had arisen as the Board considered adopting the 2004 tax rate during the first segment of this meeting.

Ms. Baker stated that she understood the question raised and could further see how the Board would likely have questions related to these calculations. Ms. Baker stated that she needed to take a few minutes to evaluate the calculations and confer with her colleagues in an effort to arrive at an accurate answer to the question posed. Ms. Baker terminated her conference call for a brief period to address the question presented her by the Board.

Ms. Baker rejoined the meeting via conference call and explained that the difficulty in calculating the tax rate, when comparing tax year 2003 to 2004, was a result of a change in the Town's property values. She then reviewed the calculation of the tax rate with the Board.

Following Ms. Baker's explanation, Mr. Gould asked Ms. Baker if she was firmly convinced that the tax rate should be \$15.05 per thousand dollars of assessed value as determined by the DRA. Ms. Baker stated that she believes the tax figure to be correct and that it had been reviewed and approved by two other DRA officials.

Ms. Baker, at Mr. Gould's request, then clarified the role of the Selectmen in the adoption of a tax rate. Ms. Baker cited the provisions of RSA 21J-35. She explained that the DRA sets the rate and the Selectmen's role in that process is limited to determining the amount of the overlay and whether to use fund balance to reduce the tax rate.

The Board then engaged in general discussion related to the adoption of the 2004 tax rate.

Motion / Vote: Mr. Rineman made a motion to adopt the tax rate of \$15.05 for the year 2004 as calculated and presented to the Board by the DRA. Mr. Gould seconded the motion. The motion carried 2-0-1. *Ms. Creighton was not in attendance due to previous professional commitments.

III. Adjournment

Motion / Vote: Being no further business to come before the Board, Mr. Rineman made a motion to adjourn the meeting at 9:55 a.m. Mr. Gould seconded the motion. The vote was unanimous 2-0.

Respectfully submitted,

Michael Pardue
Town Administrator