# BOARD OF SELECTMEN TOWN OF PEMBROKE, NH January 17, 2024 at 6:30 PM

Present: Selectman Karen Yeaton, Selectman Peter Gagyi, Selectman Richard Bean, Selectman Rick Frederickson, Selectman Sandy Goulet

Staff: Town Administrator David Jodoin

### I. Call to Order:

Chairman Yeaton called the meeting to order at 6:32pm.

### II. Citizens Comment

Gerry Fleury and Mark LePage, Budget Committee Members are present to listen to the revaluation discussion for the potential impacts between commercial and residential rates.

# III. Scheduled Meetings

### Monica Hurley Corcoran Consulting – 2024 Revaluation

Monica Hurley, Corcoran Consulting, has been the Town Assessor since 2012. The town-wide full revaluation is scheduled for 2024. In addition to the PowerPoint presentation explaining the process being posted on the website, Monica will reach out to the Concord Monitor and other outlets to let residents know the reval is coming. The Assessing Department handles measuring and visiting all new construction, all building permits that effect property value, and all real estate within the municipality. They provide values to generate the warrant for property tax collection, review and investigate property tax appeals on the Town's behalf, manage current use exemptions, credits, and taxes, report all new deeds, and investigate sales to determine if they are qualified or unqualified. Per NH RSA 75:1, all taxable property is to be appraised at its market value with some exemptions. Market value is what a buyer is willing to pay for a property.

The full revaluation of all taxable and exempt properties is required once every 5 years by the New Hampshire Department of Revenue Administration (NHDRA). The last full reval was conducted in 2019. As of right now, the assessments are at 64.9% of market value. Which means homes in Pembroke are assessed 35.1% below market value. During a revaluation year, the NHDRA and NH Assessing Standards Board require 90-110% of market value. Commercial properties are not expected to go up as much as residential properties which will cause a slight shift in the property tax burden. Pembroke does not have a strong commercial base. There are an extraordinary number of exempt properties. David Jodoin stated that residential

properties will likely increase much more than 35% because commercial property sales are not moving. Selectman Yeaton clarified that if the tax rate had a zero percent increase, that does not mean that taxes will increase because the home value increased. Monica concurred that if all things remain equal, the tax rate would decrease as home values increase.

The revaluation process for Pembroke begins in October with verifying sales that have happened since October 1, 2023. In the Winter/spring, they will be mailing income and expense questionnaires to all commercial and industrial properties. In May-June-July, they will continue sales field review and sales analysis, contact local realtors and builders for up-to-date construction cost information, and update the CAMA system. In June, they will review new values against each property to make sure the values make sense and are consistently applied. The town will have a report in August with the exception of utility values. Once approved, they will send notices to every taxpayer. With that notice, taxpayers will have the opportunity to meet with them to discuss their new values and ask any questions they may have in person. They can also have a phone hearing. The normal abatement process is still available to everyone. Appeals would have to be filed by March 1, 2025. 25% of the town is measured each year along with any building permits that were purchased, and the 5<sup>th</sup> year is a full town revaluation.

Selectman Yeaton stated the Board would like to keep values as close to 90-100% as possible because commercial abatements are becoming costly. What would it take for the Town to do that? Monica stated it is possible to do a statistical update each year. There are extra costs for that analysis and updating the system. Towns that do that are also not doing notices and hearings each year. The tax bill can count as an official notice of a value change. Selectman Yeaton asked if the interim statistical updates make the full revaluation less costly. Monica answered they do not. The State requires a full revaluation every 5 years with notices and hearings. A statistical update is an analysis of all sales, applying it globally, and repricing the file so the average assessment comes in at 100%. Selectman Goulet clarified if they wanted interim updates, they would still be completing the annual 25% of the town update, the mandated every 5-year reval, and adding in an annual statistical update. Monica answered that is correct. Monica will get back to the Board with a recommendation on statistical update frequency and the cost breakdown.

# Public Hearing - Proposed Memorial Park Bond through State of NH DES

Article 3 on warrant at Town Meeting states: To see if the Town will vote to raise and appropriate the sum of \$152,000 (gross budget) to defray the cost for the purpose of performing a stormwater infrastructure project for Memorial Park drainage improves phase 2 and associated MS 4 requirements, and to authorize the issuance of not more than \$152,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and, further, to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and, to further authorize the Board of Selectmen to offset a portion of said appropriation by

applying for Clean Water State Revolving Funds (CWSRF) loan. Repayment of the loan funds will include up to 100% forgiveness of loan principal in an amount of up \$100,000. (3/5 ballot vote required)

David explained this will be treated like a bond but will be taken out of the budget. The ultimate cost will be just over \$46,000 plus interest.

Selectman Frederickson asked how long after the money is spent will the State reimburse the Town. David stated as Mike Vignale, Town Engineer, starts doing the work, he completes forms that David will submit to NHDES and they typically reimburse in a few weeks. The warrant article will be amended to read up to \$110,400.

Selectman Yeaton is concerned that residents will not understand that this is not a \$152,000 bond due to the language. It is actually \$46,000 plus interest. This point needs to be made very clear at Town Meeting.

Selectmen Yeaton opened the public hearing at 7:23pm.

VJ Ranfos, Public Works Director, explained there have been issues with the drainage area that has required emergency repairs. The State is expecting a permanent fix. This drainage pipe feeds Broadway down to Exchange Street. It will also address the erosion problem at the Park where the Suncook River meets the Merrimack River.

Gerry Fleury, 21 Kimball Street, stated there has been 6 feet of erosion of the river bank in the last few weeks. The river is changing course and soon the point will be lost.

Selectman Frederickson asked if there is a chance that old material from the dump will make its way into the river and would make the EPA notice and rescind the grant. Gerry answered items from the dump are making their way into the river now.

Selectman Yeaton asked what the timeline is for the design. David answered the Engineer feels that he will be done the project in 2024 but the Towns cost for reimbursement will not be budgeted until 2025.

Selectman Yeaton closed the public hearing at 7:31pm.

#### IV. Old Business

None

#### V. New Business

NHMA HB 1479 Request

Diane Schuett, Pembroke's delegate to the NH House of Representatives, explained HB 1479 has been presented multiple times before and has always failed. The bill is aimed to allow people to pull back funds if an entity does not like the argument that that entity is lobbying for. Selectman Yeaton stated the bill mandates that money for lobbying needs to be segregated out and accounted for differently. Diane explained there is a hearing on January 31<sup>st</sup> and the bill will likely be amended. The bill is largely aimed at NH Municipal Association and the NH Association of Counties. The Board does not want to send a letter of support at this time.

# Manifest/Abatements

Selectman Goulet made a motion to accept the manifest and abatements as presented. Selectman Gagyi seconded the motion. Motion passed 5-0.

### Minutes 1/3/24

Selectman Goulet made a motion to approve the minutes of January 3, 2024 as presented. Selectman Frederickson seconded the motion. Motion passed 5-0.

### VI. Town Administrator Report

David would like the Solid Waste Committee to meet to discuss the questions and concerns regarding the contract for the electric trash truck before the Town Meeting. Once the project is passed, it will go on the Governor and Council agenda for final approval. The Town will need to pay the money up front and be reimbursed by the State.

Barrington notices are going out on Friday. Barrington notices are late bills on taxes and sewer bills. Each year, the Selectman choose an amount to abate. Total owed is around \$100 for interest amounts. Selectman Goulet made a motion to abate any balances \$6.00 or less. Selectman Frederickson seconded the motion. Motion passed 4-1.

Mary Ann Ricciotti is retiring from the Pembroke Police Department after 30 years of service on February 15<sup>th</sup>. On February 16<sup>th</sup>, the Pembroke Police Association will be holding a department family luncheon for her in the training room and from 4-7pm, they will hold an open house.

### VII. Committee Reports

Selectman Yeaton – Conservation discussed the Lavallee lot line adjustment. There is a new music venue going in next to Jacques Pastry called the Pembroke City Limits. David explained the permit has been submitted to NHDES to use bio solids on the Prichard Farms property.

Selectman Bean - None

Selectman Gagyi – Budget discussed special education. Chairman LePage asked both Gene and Peter to discuss budget cuts with their respective Boards. Right now, the tax increase is going to be around 30%. The School District has proposed some cuts and stated co-curriculars would be the first. David stated any cuts on the Town side would have to come from employees, paving, and the capital reserve warrant articles.

Selectman Frederickson – Planning met and reviewed amendments on the warrant. They passed 6 amendments and tabled 1. Three amendments are regarding signs, one is changing the flood plan development district to match the federal government, one is to update the table of density standards, one is to change the wording of the wetland's protection district, and the update to the Soucook River District was tabled. There is a new church expansion on 106 and it was deemed a project of regional impact.

Selectman Goulet - None

### VIII. Other/Citizen Comment

None

### IX. Non-Public Session

Selectman Goulet made a motion to enter into non-public session in accordance with RSA 91-A:3 II (b) hiring, seconded by Selectman Frederickson at 8:41pm

#### Roll Call Vote:

Selectman Gagyi	Yes
Selectman Bean	Yes
Selectman Yeaton	Yes
Selectman Frederickson	Yes
Selectman Goulet	Yes

The Board came out of non-public session at 9:08pm.

Motion by Selectmen Goulet to allow the DPW Director to proceed with the hiring of Michael Brown, Jr at a rate of \$17 per hour, seconded by Selectmen Frederickson. Motion passed 5-0.

### X. Adjourn

Selectman Goulet made a motion to adjourn at 9:10 PM. Selectman Bean seconded the motion, and it was approved unanimously.

Karen Yeaton, Chairman

For more detailed information, the meetings are now taped and can be seen on <a href="www.townhallstreams.com">www.townhallstreams.com</a> click on Pembroke NH and look for the day of the meeting under the month.