



Town of Amherst, NH
BOARD OF SELECTMEN AGENDA
Barbara Landry Meeting Room
2 Main Street
MONDAY, JANUARY 10, 2022 6:00 PM

- 1. Call to Order**
- 2. Non-Public Session**
 - 2.1. RSA 91-A:3, II (b) The hiring of any person as a public employee
- 3. Pledge of Allegiance**
- 4. Citizens' Forum**
- 5. Budget Public Hearing**
 - 5.1. Pursuant to New Hampshire RSA 32:5, I, the Amherst Board of Selectmen hereby announces to the citizens of Amherst the convening of a Public Hearing to take input on the proposed FY22 Town Operating Budget, bonds and notes, and proposed warrant articles.
- 6. Scheduled Appointments**
- 7. Administration**
 - 7.1. Administrative updates
- 8. Staff Reports**
 - 8.1. Cruiser Purchase Approval
- 9. Approvals**
 - 9.1. Assessing
 - 9.2. AP, Payroll and Minutes
- 10. Action Items**

11. Old/New Business

12. Non-Public Session

12.1. RSA 91-A:3, II (b) The hiring of any person as a public employee

Adjournment

Next Meeting: January 24, 2022

You are invited to a Zoom webinar.

When: Jan 10, 2022 06:30 PM Eastern Time

Topic: BOS 01/10/2022

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/86277835957>

Or Telephone: (646) 558-8656 Webinar ID: 862 7783 5957



**AMHERST TOWN WARRANT
THE STATE OF NEW HAMPSHIRE
MARCH 8, 2022**

To the inhabitants of the Town of Amherst in the County of Hillsborough and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified that the Annual Meeting of Amherst will be held in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 9, 2022 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 8, 2022 at the Souhegan High School from 6:00 AM to 8:00 PM.

ARTICLE 21: To choose all necessary Town Officers for the ensuing terms as follows:

- 2 Selectmen for 3 Years**
- 1 Town Moderator for 2 Years**
- 1 Cemetery Trustee for 3 Years**
- 3 Library Trustees for 3 Years**
- 2 Planning Board Members for 3 Years**
- 1 Trustee of the Trust Funds for 3 Years**
- 1 Supervisor of the Checklist for 6 Years**
- 1 Zoning Board of Adjustment Member for 3 Years**

ARTICLE 22: Operating Budget

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 **\$15,518,154**. Should this article be defeated the default budget shall be **\$14,928,440** 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 Impact = \$4.05) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 4-1-0)

(The Ways and Means Committee supports this article by a vote of X-X-X.)

ARTICLE 23: Contingency Fund

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 undesignated 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 of Selectmen supports this article by a vote of 5-0-0)
(The Ways and Means Committee supports this article by a vote of X-X-X)

ARTICLE 24: Communications Center Capital Reserve Fund

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 = \$0.01) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)
(The Ways and Means Committee supports this article by a vote of XXX.)

ARTICLE 25: Assessing Revaluation Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars **(\$25,000)** to be added to the Assessing Revaluation Capital Reserve Fund, previously established. (Tax Impact = \$0.01) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)
(The Ways and Means Committee supports this article by a vote of.)

ARTICLE 26: Bridge Repair and Replacement Capital Reserve Fund

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 = \$0.09) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)
(The Ways and Means Committee supports this article by a vote of.)

ARTICLE 27: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund

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 Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established. (Tax Impact = \$0.11) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)
(The Ways and Means Committee supports this article by a vote of.)

ARTICLE 28: DPW Vehicles and Equipment Acquisition and Replacement CRF

Shall the Town vote to raise and appropriate the sum of one hundred and twenty thousand dollars **(\$120,000)** to be added to the DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.05) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 4-1-0)
(The Ways and Means Committee supports this article by a vote of XXX.)

ARTICLE 29: Amherst Multimodal Facilities CRF

Shall the Town vote to raise and appropriate the sum of seventy-five thousand dollars **(\$75,000)** to be added to the Amherst Multimodal Facilities Capital Reserve Fund, previously established. (Tax Impact = \$0.03) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)
(The Ways and Means Committee supports this article by a vote of XXX.)

ARTICLE 30: Village Area Multimodal Road Design & Engineering

Shall the Town vote to raise and appropriate the sum of ninety-eight thousand dollars (\$98,000) for the purpose of design engineering for reconstruction and safety improvements for bicycles and pedestrians on streets in the village area that are scheduled for reconstruction by the Department of Public Works, and the development of application materials for state, federal, and private grant programs.

This shall be a special, non-lapsing warrant article that will not lapse for a period of five years. (Tax Impact = \$0.04) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of XXX.)

ARTICLE 31: Recreation Fields Acquisition and Construction CRF

Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund, previously established. (Tax Impact = \$0.02) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of XXX.)

ARTICLE 32: Elderly, Blind and Disabled Exemption

Shall the Town vote to modify the elderly, blind, and disabled exemptions from property tax in the Town of Amherst, based on assessed value, for qualified taxpayers to be as follows:

For elderly persons:

- 65 years of age up to 74 years inclusive, an exemption of \$ 104,120. (formerly \$76,000);
- 75 years of age up to 79 years inclusive, an exemption of \$ 156,180. (formerly \$114,000);
- 80 years of age or older, an exemption of \$ 206,870. (formerly \$151,000); and

For blind persons of any age:

- an exemption of \$ 50,690. (formerly \$37,000); and

For disabled persons of any age:

- an exemption of \$ 89,050. (formerly \$65,000); and

For the elderly and the disabled exemptions only

- a net income of not more than \$ 49,960. (formerly \$41,760) for a single person, or if married, a combined net income of less than \$ 67,640. (formerly \$57,000); and
- own assets not in excess of \$ 165,000. (formerly \$150,000) excluding the value of the person's residence in accordance with RSA 72:39-a.

To qualify for any of the above exemptions, a person must have been a New Hampshire resident for at least three (3) years (5 years for the disabled person), own real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five(5)years. (Estimated Tax Impact: .03 Cents per Thousand)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of XXX.)

ARTICLE 33: New Hampshire Resolution to Stop the Puppy Mill Pipeline

By petition of 25 or more eligible voters of the town of Amherst; to see if the town will go on record opposing the retail sale of dogs and cats in pet stores in the town. This resolution is necessary because the majority of dogs and cats sold in pet stores are sourced from large-scale, inhumane commercial breeding facilities commonly called “puppy mills.” The record of this vote shall be transmitted by written notice from the selectmen to the town’s state legislators and to the Governor of New Hampshire. (Tax Impact = \$0.00)

Given under our hands and seal this XXth day of January 2022

Peter Lyon, Chairman

Danielle Pray, Clerk

John D’Angelo, Selectman

Dwight Brew, Vice Chairman

Thomas Grella, Selectman



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Administrative updates

Department: Administration

Meeting Date: January 10, 2022

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

None



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Cruiser Purchase Approval
Meeting Date: January 10, 2022

Department: Police Department
Staff Contact: Mark Reams

BACKGROUND INFORMATION:

The APD is seeking authorization to purchase one of its two yearly replacement cruisers from the Police Detail Revolving Fund. The agency is budgeted for two replacement vehicles each year. However, this year (FY22) the department was forced to forfeit one of those allotted vehicles in favor of replacing the 2010 Ford Expedition which was recently totaled in November after an inattentive driver crashed into the vehicle at a construction site (i.e., the recent Boston Post Road culvert replacement project). The loss of this vehicle left the agency with the need to replace three police vehicles this year, while only being budgeted for two.

At the root of this vehicle shortage is the fact that the agency received no replacement vehicles in the spring of 2020 due to two factors. First, production was unexpectedly halted on the 2020 Dodge Charger cruiser platform which left many agencies across the state without replacement Dodge Chargers. In lieu of replacement police Charger sedans, the APD planned to instead replace its 2010 Ford Expedition in the spring of 2020 with a Dodge Durango which was available at that time. However, the subsequent town-wide Covid spending freeze left the agency without that replacement vehicle (i.e., replacing the vehicle at that time was not *absolutely* necessary and those funds were consequently returned at years end).

This expenditure request is being made pursuant to the provisions of the Police Detail Revolving Fund established by Town vote in 2006, which reads as follows:

Article 21: (Establishment of Revolving Fund for Public Safety Services) *To see if the Town will vote to establish a Public Safety Services Revolving Fund pursuant to RSA 31:95-h. The money received from fees and charges for public safety services (e.g.: special events, highway construction, outside details et.al.) shall be allowed to accumulate from year to year, and shall not be considered to be part of the Town's general fund unreserved fund balance. The Town Treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the Board of Selectmen (no further town meeting approval is required). These funds may only be expended for public safety purposes as stated in RSA 31:95-h, and no expenditure shall be made in such a way as to require the expenditure of other town funds which have not been appropriated for that purpose. This is a Special Article in accordance with RSA 32.*

The current fund balance is \$154,176.61. It appears that funds have never been

expended from this account since its inception in 2006. The monies from this fund are derived from additional fees charged to vendors for outside police details which require the use of a police cruiser. The intent is that those fees be used to help offset costs associated with maintaining the department's cruiser fleet. Presently, the APD is seeking authorization to expend \$39,731 from this fund to cover this unanticipated replacement vehicle purchase. The department will be seeking authorization at a later date (prior to the end of FY22) to expend additional funds from this account for related vehicle equipment (e.g., lights, sirens, etc.). Once completed, the department will be able to return to its budgeted cruiser purchase plan for FY23 and beyond.

BUDGET IMPACT:

(Include general ledger account numbers)

\$39,731.00

POLICY IMPLICATIONS:

N/A

DEPARTMENT HEAD RECOMMENDATION:

Approve

SUGGESTED MOTION:

Move to award the cruiser purchase bid to Northwest Hills Automotive, LLC, in the amount of \$39,731, and to approve the expenditure of funds in that amount and for that purpose from the Police Detail Revolving Fund.

TOWN ADMINISTRATOR RECOMMENDATION:

Approve

ATTACHMENTS:

1. 20220105112541

TITLE III

TOWNS, CITIES, VILLAGE DISTRICTS, AND UNINCORPORATED PLACES

CHAPTER 31

POWERS AND DUTIES OF TOWNS

Miscellaneous

Section 31:95-h

31:95-h Revolving Funds. –

I. A town may, by vote of the legislative body, establish a revolving fund. Each revolving fund shall be limited to one of the following purposes:

- (a) Facilitating, maintaining, or encouraging recycling as defined in RSA 149-M:4;
- (b) Providing ambulance services, or fire services, or both;
- (c) Providing public safety services by municipal employees or volunteers outside of the ordinary detail of such persons, including but not limited to public safety services in connection with special events, highway construction, and other construction projects, *or for any other public safety purpose deemed appropriate by the municipality*;
- (d) Creating affordable housing and facilitating transactions relative thereto;
- (e) Providing cable access for public, educational, or governmental use;
- (f) Financing of energy conservation and efficiency and clean energy improvements by participating property owners in an energy efficiency and clean energy district established pursuant to RSA 53-F; or
- (g) Facilitating transactions relative to municipal group net metering.

II. If a town establishes a revolving fund for any of the purposes listed in paragraph I, it may deposit into the fund all or any part of the revenues from fees, charges, or other income derived from the activities or services supported by the fund, and any other revenues approved by the legislative body for deposit into the fund. The money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general surplus. The town treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the governing body, or other board or body designated by the local legislative body at the time the fund is created; provided, that no further approval of the legislative body, if different from the governing body, shall be required. Such funds may be expended only for the purposes for which the fund was created.

III. The legislative body may, at the time it establishes a revolving fund or at any time thereafter, place limitations on expenditures from the fund including, but not limited to, restrictions on the types of items or services that may be purchased from the fund, limitations on the amount of any single expenditure, and limitations on the total amount of expenditures to be made in a year. No amount may be expended from a revolving fund established hereunder for any item or service for which an appropriation has been specifically rejected by the legislative body during the same year.

IV. The provisions of this section shall not preclude the establishment of a revolving fund for any other purpose authorized by law.

Source. 2005, 79:1, eff. Aug. 6, 2005. 2008, 68:1, eff. July 20, 2008; 391:1, eff. Sept. 15, 2008. 2010, 215:3, eff. Aug. 27, 2010. 2013, 9:1, eff. July 6, 2013. 2017, 95:1, eff. Aug. 7, 2017. 2018, 30:1, eff. July 14, 2018; 58:1, eff. July 24, 2018.

General Ledger

Detailed Trial Balance

User: shigley
 Printed: 01/03/2022 - 10:42AM
 Period: 01 to 07, 2022



Account Number	Description	Budget	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
12	Police Detail Revolving Fund					
FUND BALANCE						
12-2530	Unassigned Fund Balance					
12-2530-00-1400	Fund Balance - Police Details	0.00				
	12-2530-00-1400 Totals:	0.00	-154,176.61	0.00	0.00	-154,176.61
	12-2530 FUND BALANCE Totals:	0.00	-154,176.61	0.00	0.00	-154,176.61
	FUND BALANCE Totals:	0.00	-154,176.61	0.00	0.00	-154,176.61
	12 Totals:	0.00	-154,176.61	0.00	0.00	-154,176.61
	Report Totals:	0.00	-154,176.61	0.00	0.00	-154,176.61

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Date: January 10, 2022

Budget Amount: \$154,176


Date Bid To Be Awarded: January 10, 2021

Signature of Town Administrator/ Date

Please attach to this request a copy of the specifications and proposal from the lowest qualified bidder. Please forward, for review purposes, a copy of bids in excess of \$10,000.00 to the Board of Selectmen at least one week prior to the meeting of the Board of Selectmen.

Quote # : 12/31/2021

Option or Model #	Discount %	Upgrades / Factory Options	QTY	MSRP (\$)	Discount (\$)	Net Amount (\$)
A7	8.00%	CLOTH BUCKETS REAR VINYL	1	\$120.00	\$9.60	\$110.40
AHX	8.00%	TRAILER TOW GROUP	1	\$845.00	\$67.60	\$777.40
CUG	8.00%	POLICE FLOOR CONSOLE	1	\$840.00	\$67.20	\$772.80
XAN	8.00%	BLIND SPOT AND CROSS DETECTION	1	\$495.00	\$39.60	\$455.40
CW6	8.00%	DEACTIVATE REAR DOORS	1	\$75.00	\$6.00	\$69.00
GXF	8.00%	FLEET KEY	1	\$140.00	\$11.20	\$128.80
ADG	8.00%	TECH GROUP	1	\$2,495.00	\$199.60	\$2,295.40
LNF	8.00%	LEFT HABD SPOT LIGHT	1	\$545.00	\$43.60	\$501.40
XDG	8.00%	PASSENGER SIDE BALLISTIC DOOR PANEL	1	\$2,325.00	\$186.00	\$2,139.00
ADL	8.00%	SKID PLATE GROUP	1	\$295.00	\$23.60	\$271.40
XDV	8.00%	DRIVER SIDE BALLISTIC DOOR PANEL	1	\$2,425.00	\$194.00	\$2,231.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
Totals:				\$10,600.00	\$848.00	\$9,752.00

Item #		MFR	Discount	Description	QTY	List Price	State Discount (\$)	Net Amount (\$)
1				Labor			\$ -	0.00
2				Labor			\$ -	0.00
3				Labor			\$ -	0.00
4				Labor			\$ -	0.00
5				Labor			\$ -	0.00
6				Labor			\$ -	0.00
Parts Accessories and Labor Connecticut Motor Vehicle Fees Total Standard, Optional, and Aftermarket Equipment : each \$ \$39,731.00 Units: 1 Total: \$39,731.00								
Name:				QTY	1	Exterior	Interior	
FIN Code:				1				
VIN:								
<div style="text-align: center;">  </div> <div style="display: flex; justify-content: space-between;"> Signature 12/31/2021 </div> <div style="display: flex; justify-content: space-between;"> Date </div>								

Mark Reams

From: Soniyah Suong <cjdrdanversbdc@herbchambers.com>
Sent: Thursday, December 9, 2021 10:46 AM
To: Mark Reams
Subject: RE: HI Mark :)

[External Sender]:

Hi Mark,

It was a pleasure speaking with you over the phone. Please review the information below.

MSRP: \$46,207

REBATES: \$2,250 (Including \$750 to finance with Chrysler Capital)

.....

\$43,957

DOC FEE: \$459

TAX: \$2,776.31 (6.25%)

REG FEE:.....\$170 (New registration)

.....

\$47,362.31 Total

If you plan on proceeding please let me know so we can get the process started. :)

Best,
Soniyah



nucar

AutoMall of Tilton

40 E Main St Tilton NH 03276

Date 12/9/2021

Salesperson HAROLD MALONEY

Name Mark Reams
Address _____
City _____ State _____
County _____ Zip _____
Home _____ Bus Phone _____
Cell Phone (603) 673-4900
Email mreams@amherstnh.gov

*Added Equipment:

CASH OPTION	
Total	\$46,906.00

<input checked="" type="checkbox"/> New	<input type="checkbox"/> Demo	<input type="checkbox"/> Rental Unit	<input type="checkbox"/> Used
Year <u>2021</u>	Make <u>DODGE</u>	Stock <u>CT21813</u>	
Model <u>DURANGO</u>	Body <u>4D WAGON GT PLUS AWD (2BE) ...</u>		
Color <u>White Knuckle Clearcoat</u>	Top _____	Trim _____	
VIN <u>1C4RDJDG8MC849788</u>	Miles <u>0</u>		

TRADE IN (1)		PURCHASE	
Year	Make	Market Value	\$50,737.00
Model		Savings	\$4,457.00
VIN		Price	\$46,280.00
Miles		Added Equip*	\$0.00
Stock			
TRADE IN (2)			
Year	Make		
Model			
VIN			
Miles			
Stock			
Allowance			
Cash Due	\$0.00		
Deposit	\$0.00		
TOTAL CREDITS	\$0.00		
		SUBTOTAL	\$46,280.00
		Sales Tax	\$0.00
		TITLE FEE	\$27.00
		DOC FEE	\$599.00
		TOTAL CASH PRICE	\$46,906.00
		Total Credits	(\$0.00)
		TRADE-IN PAYOFF	\$0.00
		BALANCE DUE	\$46,906.00

Customer

Sales Manager

This is not a contract

Prepared by MICHAEL TESSIER



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Assessing

Department: Assessing

Meeting Date: January 10, 2022

Staff Contact: Michele Boudreau

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

Veteran Tax Credit

Item A. I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28 for the 2022 tax year.

Suggested Motion:

The attached application has been reviewed by our Assessor and our Assessor recommends granting this credit. Therefore, I move to approve the Veteran Tax Credit for tax year 2022 in the amount of \$500 for Map 008, Lot 053-017.

Item B. I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28 for the 2022 tax year.

Suggested Motion:

The attached application has been reviewed by our Assessor and our Assessor recommends granting this credit. Therefore, I move to approve the Veteran Tax Credit for tax year 2022 in the amount of \$500 for Map 017, Lot 021-000.

Item C. I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28 for the 2022 tax year.

Suggested Motion:

The attached application has been reviewed by our Assessor and our Assessor recommends granting this credit. Therefore, I move to approve the Veteran Tax Credit for tax year 2022 in the amount of \$500 for Map 017, Lot 021-000.

Item D. I have reviewed the attached Service Connected Total and Disabled Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:35 for the 2022 tax year.

Suggested Motion:

The attached application has been reviewed by our Assessor and our Assessor recommends granting this credit. Therefore, I move to approve the Service Connected Total and Disabled Tax Credit for tax year 2022 in the amount of \$4,000.00 for Map 003, Lot 059-012.

Land Use Change Tax

Item E. Attached is a Land Use Change Tax release for Tax Map 004 Lot 154-000. The lot was purchased on 8/27/2021 causing this lot to no longer qualify for current use as it is less than 10 acres and not contiguous with other lots in current use under identical ownership. The Land Use Change Tax in the amount of \$13,930 represents 10% of the full and true market value of \$139,300.

Suggested Motion:

The attached Land Use Change Tax has been reviewed by our Assessor and our Assessor recommends approving. Therefore, I move to approve the Land Use Change Tax in the amount of \$13,930 for Tax Map 004 Lot 154-000.

Item F. Attached is a Land Use Change Tax release for Tax Map 004 Lot 154-002. The lot was purchased on 8/27/2021 causing this lot to no longer qualify for current use as it is less than 10 acres and not contiguous with other lots in current use under identical ownership. The Land Use Change Tax in the amount of \$14,960 represents 10% of the full and true market value of \$149,600.

Suggested Motion:

The attached Land Use Change Tax has been reviewed by our Assessor and our Assessor recommends approving. Therefore, I move to approve the Land Use Change Tax in the amount of \$14,960 for Tax Map 004 Lot 154-002.

Abatement Recommendations

Item G. During the town-wide revaluation some properties had their assessments reduced to the point that it resulted in an overcharge on the first issue tax bill. The primary reason for this abatement is to clear the books and have documentation for the records and for audit purposes. This would result in an abatement in the amount of \$532.00.

Suggested Motion:

The attached abatement for overpayment has been reviewed by our Assessor and recommends to approve. Therefore, I move to approve the 2021 abatement in the

amount of \$532.00 for Map 010 Lot 067-032.

Item H. During the town-wide revaluation some properties had their assessments reduced to the point that it resulted in an overcharge on the first issue tax bill. The primary reason for this abatement is to clear the books and have documentation for the records and for audit purposes. This would result in an abatement in the amount of \$287.00.

Suggested Motion:

The attached abatement for overpayment has been reviewed by our assessor and recommends to approve. Therefore, I move to approve the 2021 abatement in the amount of \$287.00 for Map 025 Lot 024-000.

Item I. During the town-wide revaluation some properties had their assessments reduced to the point that it resulted in an overcharge on the first issue tax bill. The primary reason for this abatement is to clear the books and have documentation for the records and for audit purposes. This would result in an abatement in the amount of \$427.00.

Suggested Motion:

The attached abatement for overpayment has been reviewed by our Assessor and recommends to approve. Therefore, I move to approve the 2021 abatement in the amount of \$427.00 for Map 007 Lot 017-084.

Department of Revenue Sales Ratio Study

Item J. I have completed a review of the information for the sales ratio survey and a filled-out copy has been provided to Michele for the Board of Selectmen to review. Please note that a certification form also needs to be signed by the Board of Selectmen, indicating that the data provided to the DRA is complete and accurate to the best of their knowledge. If during review any questions arise, please let me know.

A draft analysis of the sales data was performed through the State's data entry program. Overall, the town's assessment to sale median ratio is expected to be about 95% for the 2021 tax year. The 309 valid sales indicate a COD of approximately 9.39 with the PRD at 1.03. The above listed figures are expected to be similar (although not exact as different sales may be included/excluded) to the DRA's analysis, which should be completed in the late winter to early spring of 2022. Once the attached form is signed the final sales data will be submitted to the Department of Revenue.

The above statistics indicate that the real estate market remains very strong. Due to the high demand and continued low supply of houses on the market, we have seen a sharp increase in sale prices continue following the town wide revaluation. The sales that occurred after the assessment period have slightly brought the equalization ratio down beyond the ratio calculated following the revaluation. The preliminary indications meet the current Department of Revenue Assessment Review Guidelines regarding

statistics.

Suggested Motion:

The Assessor has submitted the Department of Revenue Sales Ratio Survey Study and recommends to approve and sign. Therefore, I move to accept and sign, the 2021 Department of Revenue Sales Ratio Survey Study

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. Item A Confidential
2. Item B Confidential
3. Item C Confidential
4. Item D Confidential
5. Item E Confidential
6. Item F Confidential
7. Item G Confidential
8. Item H Confidential
9. Item I Confidential
10. Item J

OFFICE OF THE ASSESSOR

2 Main Street
Amherst, NH 03031
Michelle Boudreau, Executive Assessing Assistant
Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

Department of Revenue Sales Ratio Survey Study (Item J in Cover Memo)

TO: Dr. Dean Shankle, Town Administrator
Town of Amherst

FROM: Richard D. Dorsett Jr., CNHA RD
KRT Appraisal
Contracted Assessor Agent's

DATE: January 3, 2022

RE: DRA Sales Ratio Survey

I have completed a review of the information for the sales ratio survey and a filled-out copy has been provided to Michele for the Board of Selectmen to review. Please note that a certification form also needs to be signed by the Board of Selectmen, indicating that the data provided to the DRA is complete and accurate to the best of their knowledge. If during review any questions arise, please let me know.

A draft analysis of the sales data was performed through the State's data entry program. Overall, the town's assessment to sale median ratio is expected to be about 95% for the 2021 tax year. The 309 valid sales indicate a COD of approximately 9.39 with the PRD at 1.03. The above listed figures are expected to be similar (although not exact as different sales may be included/excluded) to the DRA's analysis, which should be completed in the late winter to early spring of 2022. Once the attached form is signed the final sales data will be submitted to the Department of Revenue.

The above statistics indicate that the real estate market remains very strong. Due to the high demand and continued low supply of houses on the market, we have seen a sharp increase in sale prices continue following the town wide revaluation. The sales that occurred after the assessment period have slightly brought the equalization ratio down beyond the ratio calculated following the revaluation. The preliminary indications meet the current Department of Revenue Assessment Review Guidelines regarding statistics.

Suggested Motion:

The Assessor has submitted the Department of Revenue Sales Ratio Survey Study and recommends to approve and sign. Therefore, I move to accept and sign, the 2021 Department of Revenue Sales Ratio Survey Study.

The following are the definitions for the COD and PRD.

The COEFFICIENT OF DISPERSION (COD) is the most common measure of uniformity in sales ratio studies. It indicates how tightly the ratios are clustered around the median ratio. The COD is a proportional measure found by taking the average of the absolute deviation of ratios about the median and dividing by the median ratio. The lower the COD, the greater uniformity in appraised values. The maximum allowable COD is 20.0.

The COD CONFIDENCE INTERVAL provides a range estimate in which the true town COD is expected to lie with a 95% level of confidence. The standard in New Hampshire requires the COD to be 20.0 or less for both residential and commercial/industrial property for a town to comply. Although the ideal COD is 0.0, that goal can never be expected in an open and dynamic real estate market. To achieve the minimum standard for compliance, the lower tail of the confidence interval must reach a COD of 20.0 or less.

The PRICE-RELATED DIFFERENTIAL (PRD) is used to measure value related inequities in the appraisal system, referred to as regressivity or progressivity. Appraised values are regressive if high value properties are under appraised relative to low value properties and progressive if high value properties are over appraised relative to the low value properties. The PRD is found by taking the mean (average) ratio of the sample and dividing by the weighted (aggregate) mean ratio.

The PRD CONFIDENCE INTERVAL provides a range in which the true town PRD is expected to lie with a 95% level of confidence. The standard calls for a PRD to fall between 0.98 and 1.03 for a town to comply. A PRD above 1.03 suggest that the appraisal process may be regressive. A PRD below 0.98 suggest that the appraisal process may be progressive. The ideal confidence interval will overlap a measure of 1.00. To achieve the minimum standard for compliance one tail of the confidence interval must either overlap 0.98 or 1.03.

If there are any questions, please feel free to contact me at your convenience.

**2021
EQUALIZATION
MUNICIPAL ASSESSMENT DATA
CERTIFICATE**



MUNICIPALITY: _____

We the undersigned do hereby certify that the assessment and sales information provided by us on the NH Mosaic Equalization System has been thoroughly reviewed by this Board and is complete and accurate to the best of our knowledge.

We understand that this information will be used by the NH Department of Revenue Administration to calculate the municipality's equalization ratio. The equalization ratio will be used to calculate the total equalized valuation for this municipality.

SIGNATURE OF ASSESSING OFFICIALS

*(Selectmen if Town; must be signed by a majority)
(Assessor if City)*

DATE

NAME OF CONTACT PERSON: _____

EMAIL: _____

OFFICE PHONE NUMBER: _____

OFFICE HOURS: _____

(Note: If your office keeps irregular hours, please provide an alternate means of contacting you.)

(Please check appropriate box, if applicable)

☐

Full Reval

☐

Cyclical Reval
(values updated)

☐

Cyclical In Progress

☐

Partial

☐

Update/
Statistical

NAME OF COMPANY DOING REVALUATION WORK: _____

(Please state if done in-house)

COMMENTS: _____

Please sign, scan, and upload this page to <https://ratiostudy.org/>

2021 Equalization Information

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PROPERTY CODES INSTRUCTIONS

What are property codes?

Property codes classify properties according to the major property types found in New Hampshire. Special property codes can be used to classify specific neighborhoods or unique property characteristics within a single municipality. ***Not every municipality will have property for each of the listed property types.***

Why are property codes important?

Property codes allow the DRA to prepare a stratified ratio report for the individual stratum (property type or neighborhood) in a municipality. The stratified ratio reports are important for equalization to help determine the representativeness of the sample and to designate sales that may be outliers. For assessment purposes, the stratified ratio reports give a more precise picture of the assessment (i.e., ratios) and equity (i.e., coefficient of dispersion) levels in a municipality and can signal areas of the municipality where adjustments may be needed. ***The DRA will still prepare a ratio study using all sampled sales, regardless of type.***

Property Codes

Insert the Property Code that matches the sale property at the time of the sale in the column entitled PROP CODE. If the sale property is for one type of property and the assessment is for another type of property, provide comments regarding the difference in the town notes section. For example: Land only sale, land and building assessment. The municipal comments are important in determining which assessment should be used to calculate the ratio for an individual sale. ***A property code must be inserted for each sale.***

Modifier Codes

If there are characteristics that influence the value of the property, such as waterfront or view influence, insert the modifier code that applies to the sale in the column entitled PROP MODF. Use the modifier code that influences the actual assessment first if more than one. ***A property code must be inserted even if a modifier code is being inserted.***

Special Codes

If you feel that you have enough sales of a unique type of property not listed above or a special neighborhood and you would like a separate stratified analysis prepared, please contact the Municipal & Property Division, Equalization Bureau and a special code will be assigned. Some examples of special codes that have been used in the past are: L/O Condos, Utility Lockers, Camps & Historic Districts.

Classification Codes

The Assessing Standards Board adopted the following three strata for reviewing municipalities: Improved Residential, Improved Non-residential, and Unimproved. Assessment Review codes GC1, GC2, and GC3 have been developed to stratify the sales into three categories. Assessment Review code GC4 is used for all sales that do not fit into the three Assessment Review categories. These codes are not assigned by the municipalities. They are automatically assigned by the DRA based on the property codes provided by the municipalities.

WHO TO CONTACT?

All questions or concerns regarding equalization, including the assignment of special codes, should be directed to the Municipal & Property Division, Equalization Bureau at (603) 230-5950.

PROPERTY CODES

CODE	PROPERTY TYPES	CONDENSED	*CLASS	**CLASSIFICATION
Improved Residential Land & Building or Building Only Codes				
11	Single Family Home	SFHM	R	GC1
12	Multi-Family 2-4 Units	MFHM	R	GC1
13	Apartment Building 5+ Units	APT5	C	GC1
14	Single Residential Condominium Unit - Even if the unit is part of multi unit block - Condo	RC1U	R	GC1
15	Residential Condominium 2-4 Unit Building - purchase of multiple units	RC24	R	GC1
16	Residential Condominium 5+ Unit Building - purchase of multiple units	RC5+	C	GC1
17	Manufactured Housing with Land (see definition in Glossary)	MHWL	R	GC1
18	Manufactured Housing without Land (see definition in Glossary) RSA 674:31 (metal frame, permanent chassis)	MHNL	R	GC1
19	Unclassified/Unknown Improved Residential - Land/Camper/Camp/Garage outldg	UUIR	U	GC1
20	Building Only - Residential (Land Leased Properties) RSA 674:31-a (Includes pre-site built housing)	RSBO	R	GC1
Land Only Codes				
22	Residential Land	RESL	R	GC3
23	Commercial Land	COML	C	GC3
24	Industrial Land	INDL	I	GC3
25	Mixed Use Residential/Commercial Land	RECL	C	GC3
26	Mixed Use Commercial/Industrial Land	CMIL	C	GC3
27	Unclassified/Unknown Land	UUKL	U	GC3
Non-Residential Land & Building Codes				
33	Commercial Land & Building	CMLB	C	GC2
34	Industrial Land & Building	INLB	I	GC2
35	Mixed Use Residential/Commercial Land & Building	RCLB	C	GC2
36	Mixed Use Commercial/Industrial Land & Building	CILB	C	GC2
37	Unclassified/Unknown Non-Residential Land & Building	UULB	U	GC2
38	Building Only - Commercial/Non-Residential	NRBO	C	GC2
Non-Residential Condo Codes				
44	Commercial Condominium	COMC	C	GC2
45	Industrial Condominium - Airport Hangars	INDC	I	GC2
46	Unclassified/Unknown Non-Residential Condominium	UUNC	U	GC2
Other Codes				
55	Boat Slip Only - Dockominium	BSLP	R	GC4
56	Condominiumized Land Site - Campgrounds	COLS	R	GC4
57	Unclassified/Unknown Other - Easements	UUOT	U	GC4
58	Garage/Storage Unit - Condo garage spaces, parking	STUT	R	GC4
59	Dry Berth	DBTH	R	GC4
70	Waterfront	WTRF		
71	Water Access	WTRA		
72	Island	ISLD		
73	Waterfront Influence	WTRI		
74	View Influence - Positive	VEW+		
75	View Influence - Negative	VEW-		
76	Homes with Accessory Dwelling Units	HADU		
SPECIAL CODES				
Special Codes are available at the request of assessing officials for unique property types or neighborhoods. See instructions on the following pages.				

***CLASS**

- R = RESIDENTIAL
- C = COMMERCIAL
- I = INDUSTRIAL
- U = UNKNOWN/UNCLASSIFIED

****CLASSIFICATION CODES ASSIGNED BY DRA**

- GC1 = IMPROVED RESIDENTIAL
- GC2 = IMPROVED NON-RESIDENTIAL
- GC3 = UNIMPROVED
- GC4 = MISCELLANEOUS

Exclusion Codes

It is the intent of the Department of Revenue Administration to use only arm's length transactions that sold for market value in the conduct of the ratio study (see *Statutory Authority and Glossary* on page 14 for "arm's length" and "market value" definitions).

As in prior years, assessing officials are requested to provide comments regarding various aspects of a sale. The DRA is providing assessing officials with exclusion codes to explain the conditions of the excluded sales. Put exclusion codes in the space provided titled "Exclusion Code." If there is more than one reason for excluding a sale, include additional exclusion codes in the same area. **DO NOT use exclusion (or any other) codes to describe a change in assessed values from the prior EQ year.** Assessing officials may choose to make comments in the town notes section instead of using codes.

It is the DRA's intention to utilize as many sales as possible. Unfortunately, this is not always possible. The sales and corresponding codes in the exclusion code table are typically not considered to be arm's length transactions. Therefore, they are not used in the ratio study. The sale may be used, however, if information is provided to the DRA regarding the terms and marketing of a sale to show that the sale meets the criteria of an arm's length transaction, and it can be established that the sales price equated to market value as defined in this document.

The table on the following pages lists the most common reasons for removing most sales not included in the ratio study but does not include every reason for excluding a sale. If a sale is a non-arm's length transaction and no code is provided, ***do not try to find the code that is the closest match for removing the sale!*** Please provide explicit and complete remarks in the town notes section for the sale. For any code with a "yes" in the "explanation required" column, further explanation is required in addition to the exclusion code.

EXCLUSION CODE LIST		
CODE	EXCLUSION REASON (USE THE MOST APPROPRIATE CODE)	MUNICIPAL EXPLANATION REQUIRED
Mismatch of Rights Sold/Assessed		
11	Property Sold Not Separately Assessed	
12	Subdivided Post Assessment /Pre Sale	
13	Improvements +/- (post sale/pre assessment)	
14	Improvements +/- (post assessment/pre-sale)	
15	Improvements +/- incomplete at assessment date -	
16	L/O Assessment - L/B Sale	
17	L/B Assessment - L/O Sale	
19	Multi-Town Property	
20	Multi-Parcel Conveyance (MPC) – Properties cannot (likely not) be sold separately	YES
21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately	YES
Determination of Price/Consideration		
22	Indeterminate Price/Consideration	
23	No Stamp Required Per Deed	YES
Open Market Exposure		
24	Sale Between Owners of Abutting Property	
25	Insufficient Market Exposure	YES
Ownership Interests Sold		
26	Mineral Rights	
27	Less than 100% Interest Transferred	
28	Life Estate/Deferred Possession 1 Yr +	
29	Plottage or Assemblage Impact	
30	Timeshare	
31	Easements	
32	Timber Rights	
Special Grantor/Grantee Relationships		
33	Landlord/Tenant as Grantor/Grantee	
34	Public Utility as Grantor/Grantee	
35	Government Agency as Grantor/Grantee	
36	Religious/Charitable/Educational as Grantor/Grantee	
37	Financial Entity as Grantor/Grantee	
38	Family/Relatives/Affiliates as Grantor/Grantee	
39	Divorcing Parties as Grantor/Grantee	
40	Business Affiliates as Grantor/Grantee	
41	Government Related Entity	
Sales of Convenience		
43	Short Sales	YES
45	Boundary Adjustment	
47	Other Sale of Convenience	YES
Forced Sales		
48	By Sheriff or Other Court Official	
49	Deed in Lieu of Foreclosure	
50	Tax Sale	
51	Foreclosure	YES
52	Other Forced Sale	YES
Questionable Title		
54	Deed to Quiet Title	YES
56	Other Doubtful Title	YES

EXCLUSION CODE LIST		
CODE	EXCLUSION REASON (USE THE MOST APPROPRIATE CODE)	MUNICIPAL EXPLANATION REQUIRED
Other Circumstances		
57	Substantial Value in Trade	YES
58	Installment Sale	YES
60	Unidentifiable in Assessor's Records	
66	Complex Commercial Sale	YES
67	Unknown Value of Personal/Non-Taxable Property	YES
69	Assumed Lease with Unknown Terms	YES
70	Substantial Seller/Buyer Cost Shifting	YES
77	Special Assessment Encumbrance	YES
80	Subsidized or Assisted Housing	YES
81	Estate Sale with Fiduciary Covenants	
82	Deed Date Too Old or Incomplete	YES
83	Cemetery Lots	
Special DRA Consideration		
87	Over-representation of Locale (Entity, grantor) in Sample	
88	Over-representation of Property Type in Sample	YES
89	Resale in EQ Period	YES
90	RSA 79-A Current Use	
97	RSA 79-B Conservation Easement	
98	Sales Related Assessment Change	DRA USE ONLY
99	Unclassified Exclusion	YES

Exclusion Codes with Examples

EXCLUSION CODES WITH EXAMPLES			
CODE	REASON	EXAMPLES/SPECIAL INSTRUCTIONS OR DOCUMENTS REQUIRED	MUNICIPAL EXPLANATION REQUIRED
Mismatch of Rights Sold/Assessed			
11	Property Sold Not Separately Assessed		
12	Subdivided Post Assessment /Pre Sale	Property subdivided between current year assessment and sale.	
13	Improvements +/- (post sale/pre assessment)	Improvements made after the sale but before April 1 st of the current year.	
14	Improvements +/- (post assessment/pre-sale)	Improvements made after April 1 st of the current year but before the sale.	
15	Improvements +/- incomplete at assessment date -	Generally, new construction or other types of improvements made by the buyer after the sale and before the current assessment. May use prior year's assessment for these sales.	
16	L/O Assessment - L/B Sale	A land only assessment and a home/bldg or other improvements built prior to April 1 st of current year. Property code should indicate what was sold.	
17	L/B Assessment - L/O Sale	Current year assessment for land and building. Property subdivided or building removed prior to sale. Property code should indicate what was sold.	
19	Multi-Town Property	Sales of property which are in more than one town or state.	
20	Multi-Parcel Conveyance (MPC) – Properties cannot (likely not) be sold separately	Properties that cannot or are likely not to be sold separately: <ul style="list-style-type: none"> House is on one parcel, well & driveway on other House on one parcel, other parcel backland no access. Towns should indicate if the properties did not sell for market value. Was there a discount for purchasing multiple parcels? These sales may be used in the ratio study if the sale price was for market value. 	YES
21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately	Multi-parcel sales in which the individual parcels can or are likely to be sold separately in the future. Towns should indicate if the properties did not sell for market value. Was there a discount for purchasing multiple parcels?	YES
Determination of Price/Consideration			
22	Indeterminate Price/Consideration	Sales where the sale price cannot be determined. This code is rarely used.	
23	No Stamp Required Per Deed	Sales where no stamp is affixed to the deed. Generally, these sales are pre-excluded.	
Open Market Exposure			
24	Sale Between Owners of Abutting Property		
25	Insufficient Market Exposure	Parties knew each other prior to sale. Towns must provide an explanation and may provide comparable sales	YES
Ownership Interests Sold			
26	Mineral Rights		
27	Less than 100% Interest Transferred	Purchased less than full interest in the property.	
28	Life Estate/Deferred Possession 1 Yr +		
29	Plottage or Assemblage Impact	Sales where the combined value of multiple sites purchased is greater or less than the sum of the values of the individual sites.	
30	Timeshare	Timeshares, quarter-shares, etc.	
31	Easements		
32	Timber Rights		
Special Grantor/Grantee Relationships			
33	Landlord/Tenant as Grantor/Grantee		
34	Public Utility as Grantor/Grantee	Typically, sales to or from utilities are for easements or contain more in the sale price than just the value of the real estate	
35	Government Agency as Grantor/Grantee	Federal Government Agencies: <ul style="list-style-type: none"> FDIC sale 	

EXCLUSION CODES WITH EXAMPLES			
CODE	REASON	EXAMPLES/SPECIAL INSTRUCTIONS OR DOCUMENTS REQUIRED	MUNICIPAL EXPLANATION REQUIRED
		<ul style="list-style-type: none"> Housing & Urban Development (HUD) Veteran's Administration State Agencies: <ul style="list-style-type: none"> NH Dept. of Transportation Other NH state agencies Towns: <ul style="list-style-type: none"> Tax liens School districts Conservation commissions 	
36	Religious/Charitable/Educational as Grantor/Grantee	<ul style="list-style-type: none"> Schools Churches Charitable organizations. Other tax-exempt organizations 	
37	Financial Entity as Grantor/Grantee	<ul style="list-style-type: none"> Banks Mortgage companies Other financial companies 	
38	Family/Relatives/Affiliates as Grantor/Grantee	<ul style="list-style-type: none"> Sales between immediate or extended family members. Sales where the grantor & grantee are same. One of buyers & one of sellers are the same person. 	
39	Divorcing Parties as Grantor/Grantee		
40	Business Affiliates as Grantor/Grantee	Inter-corporate sales or intra-corporate sales	
41	Government Related Entity	<ul style="list-style-type: none"> New Hampshire Housing Federal National Mortgage Ins. 	
Sales of Convenience			
43	Short Sales	<ul style="list-style-type: none"> Sales requiring 3rd party approval Need MLS Sheet or MLS docket #, real estate agent name and number 	YES
45	Boundary Adjustment	Lot line adjustments	
47	Other Sale of Convenience	Relocation company sales	YES
Forced Sales			
48	By Sheriff or Other Court Official	Sheriff's deed <ul style="list-style-type: none"> Commissioner's deed Indentured deed 	
49	Deed in Lieu of Foreclosure	Must be indicated in title or content of deed.	
50	Tax Sale		
51	Foreclosure	Must be a foreclosure deed. Not to be used for sales after foreclosures.	
52	Other Forced Sale		YES
Questionable Title			
54	Deed to Quiet Title	Clear or correct a property title	
56	Other Doubtful Title	Sales with outstanding title issues.	
Other Circumstances			
57	Substantial Value in Trade		YES
58	Installment Sale	Sales which are not recorded, and the title is not transferred until all of the payments are made.	YES
60	Unidentifiable in Assessor's Records	Sales that were incorrectly assigned to the town by the NH Mosaic system or sales where the identifying information is not enough to match it to a known property in a town.	
66	Complex Commercial Sale	Sales of commercial/industrial properties in which the sale price listed might include the value of inventory, equipment, business name, etc. in addition to the real estate.	YES
67	Unknown Value of Personal/Non-Taxable Property	Sales where it is known that significant personal or non-taxable property was included in the sale, but the amount of that property cannot be determined. If the value of personal property is known, the sale price can be adjusted: 10% for residential properties and 25% for commercial/industrial properties	YES
69	Assumed Lease with Unknown Terms	Sales are encumbered with long term leases where the contracted rent is known to be substantially higher or lower than market rent.	YES

EXCLUSION CODES WITH EXAMPLES			
CODE	REASON	EXAMPLES/SPECIAL INSTRUCTIONS OR DOCUMENTS REQUIRED	MUNICIPAL EXPLANATION REQUIRED
70	Substantial Seller/Buyer Cost Shifting	Sales where the sale price is altered significantly because the buyer pays off back taxes, liens, etc. This does not include concessions, real estate commissions, etc.	YES
77	Special Assessment Encumbrance	Sales where the property is encumbered by a lien or other obligation that has a substantial impact on the sale price. This code is rarely used.	YES
80	Subsidized or Assisted Housing	Sales where the construction, ownership and/or occupancy is subsidized or assisted.	
81	Estate Sale with Fiduciary Covenants	Fiduciary must be indicated in the title or fiduciary covenants within the body of the deed. Does not include all estate sales.	
82	Deed Date Too Old or Incomplete	Sales where the date of the deed (sale) is not within a timely range of the date of recording of the deed.	YES
83	Cemetery Lots		
Special DRA Consideration			
87	Over-representation of Locale (Entity, grantor) in Sample	Sales to or by the same grantor will be excluded from the ratio study if they represent more than 10% of the sales used in the ratio study. The sale nearest April 1 st will be included. In small municipalities, where only one or two sales represent 10% of the sales used, the sales will be included.	
88	Over-representation of Property Type in Sample	Sales of a property type may be excluded if the # of sales is over-representative of that property type in the general population. For example, too many mobile home or condo sales. The ratio for these sales is significantly altering the ratio for the entire population.	YES
89	Resale in EQ Period	Resale of the same property within the equalization time period.	YES
90	RSA 79-A Current Use	Sales of property assessed in whole or in part pursuant to RSA 79-A. Sales may be used if a town has fewer than 20 valid sales. Indicate ad valorem assessed value and current use value in spaces provided.	
97	RSA 79-B Conservation Easement	Sales of property assessed in whole or in part pursuant to RSA 79-B. Sales may be used if a town has fewer than 20 valid sales. Indicate ad valorem assessed value and conservation restriction assessed value in spaces provided.	
98	Sales Related Assessment Change	DRA USE ONLY	
99	Unclassified Exclusion	All other sales which are deemed to be non-arm's length or did not sell for fair market value but for which no exclusion code is provided above.	YES

NH MOSAIC EQUALIZATION SYSTEM SOFTWARE

Overview

NH Mosaic Equalization system software is used to electronically process the annual sales-assessment ratio studies conducted by the DRA. This software was developed in conjunction with the Mosaic Parcel Map System software which contains the tax maps and assessing information for all municipalities within New Hampshire. This software enables all towns to electronically file their assessment information on a web-based platform. The software utilizes sales and assessment information provided by the county registries, municipalities' CAMA systems and the PA-34's.

The Equalization system:

1. Receives the sales from the county registries daily and includes the following information:
 - Sale Price (calc. from tax stamp)
 - Tax Stamp
 - Deed Recording Date
 - Sale Date
 - Registry Book & Page Number
 - Buyer Name
 - Seller Name
 - Deed type (if available)
2. Retrieves the following from the municipality's CAMA database:
 - Current and prior year assessments: 2020 & 2021
 - Property Type (See attached Property Code list)
 - Acreage; lot size
 - Tax Map & Lot Number
 - Building type & size
3. Attaches the PA-34 for each sale (if available). The PA-34:
 - Verifies known sale information
 - Adds information such as deed type, seller & buyer address, etc.
 - Adds Information regarding the inclusion & exclusion of the sale
4. Allows the user to enter the Mosaic Parcel Map System and see the parcel and the property record card for the sale. Municipalities have access to the Mosaic Parcel Map for their town.

Training and Assistance

Training and assistance are available upon request from the Municipal & Property Division field staff. Contact your Municipal & Property Division Monitor. Other training is available on the DRA website at www.revenue.nh.gov/munc_prop/property including:

- Mosaic Property Tax Equalization Reference Guide
- Property Tax Equalization Quick Help Sheets
- Training Videos

System Instructions

To log onto the system, go to ratiostudy.org. You should already have credentials for the system. If you do not, you can request credentials by submitting a technical support ticket at support.axiomnh.com, emailing the support team at support@axiomnh.com, or calling the support line at 1-888-508-8179 (603-413-4978).

REMINDER

Don't forget to upload your CAMA database when it is final: log in to the system and click on the "Utilities" tab and then click "Continue" next to "Upload Data".

MUNICIPAL ASSESSMENT DATA INSTRUCTIONS

The system provides municipalities with all the sales that occurred throughout the year. However, many of those sales are ineligible for the ratio study: these are classified as "PRE-EXCLUDED" sales in the system. Those sales that are eligible for the ratio studies are classified as "UNVERIFIED" sales. Municipalities must match each unverified sale to the correct CAMA data base record. Once matched, the Equalization System will automatically retrieve information from the CAMA database and insert it into the Equalization System. **Do not provide assessment information for any pre-excluded sales.**

For all unverified sales, towns must provide:

1. The 2020 and 2021 assessments for each sale. There are no exceptions. ***The assessment must be provided even if the assessing officials determine that a sale is not arm's length or has had a revaluation.***
2. The reason for any assessment change in the town notes section such as improvements, garage added, NSA (Not Separately Assessed), land only in 2020, land and building in 2021. Every assessment that changed between 2020 and 2021 **must** have a corresponding note explaining the change. **DO NOT** use exclusion codes to explain these changes. If your municipality has had a revaluation or has done some reassessment work that affects either a portion of or the whole municipality, make a clear statement on the Equalization Certificate, indicating the reassessment work that has been done (i.e. revaluation, increased all valuations by 20%, reassessed all manufactured housing).
3. Notification if the property is in CURRENT USE:
 - Provide the ad valorem assessment (what the property would be assessed if it were not in C.U.), if available, in the assessed value space.
 - Provide the CU assessed value and the notation "CU" in the town notes section.

Using current use assessments when calculating ratios for sales will result in incorrect equalization ratios. Therefore, it is extremely important that we know which sale properties are in current use and what the ad valorem value is for those sales, if available.

4. The property code: The Property Codes Table lists the codes for each property type. If you have a property type, neighborhood, etc. that you would like stratified separately from the other sales, please call this office for a special code. For example, some municipalities have requested codes for islands, lake access, etc. If you were assigned a special code in 2020, you may still use that code.
5. Any information or comments regarding the details of the sale such as family sale, auction, etc. should be entered in the "Town Notes" section. BE SPECIFIC! DO NOT write "unqualified sale" or "not arms' length." If a sale is to be excluded, please refer to the Exclusion Codes Table and instructions provided. Those exclusion codes with YES in the explanation column must have an accompanying explanation.
6. A copy of any documentation regarding the circumstances of a sale that modifies the information provided by the vendor or by the PA-34, Inventory of Property Transfer form, which you believe the DRA should consider when determining the validity of the sale. An example of such documentation may include a copy of a municipal sales questionnaire filed by either the grantor or grantee.

REVIEW AND CONFIRM THAT THE INFORMATION RETRIEVED FROM THE SYSTEM IS CORRECT

Complete the ***Municipal Assessment Data Certificate*** (see next page) and upload a signed scan to [RatioStudy.org](https://ratiostudy.org) when you have completed and released the assessment information to the DRA.

NO RATIO SHALL BE SET PRIOR TO THE RECEIPT OF THIS FORM.

ADMINISTRATIVE REV RULE 2800

EQUALIZATION OF ASSESSMENT FOR EACH TOWN, CITY, & UNINCORPORATED PLACE WITHIN THE STATE Administrative Rule Rev 2800

Rev 2803.01 Municipal Assessment Data.

(a) Assessing officials shall submit municipal assessment data to the department as part of a sales assessment ratio study used in the equalization process.

(b) Assessing officials shall verify and provide the following municipal assessing data:

- (1) The previous tax year's assessment before applying exemptions or credits;
- (2) The current tax year's assessment before applying exemptions or credits;
- (3) A statement explaining the change if there is a difference between the prior and current tax year's assessments;
- (4) Comments verifying, amending and adding to the sales information that may affect the inclusion or exclusion of the sale; and
- (5) Information the assessing officials have knowledge of which would indicate that the sale or transfer might not reflect an arms length transaction as listed in section 3.05.02 (b) of the manual.

(c) Within 45 days of notification by the department, assessing officials shall:

- (1) Electronically file municipal assessment data with the department in a format compatible with the department's electronic system; and
- (2) Certify that the municipal assessment data certificate is complete and accurate to the best of their knowledge by mailing or delivering the certificate to:

New Hampshire Department of Revenue Administration
Equalization Bureau
109 Pleasant Street
P O Box 487
Concord, New Hampshire 03301-0487.

Rev 2804.01 Appeals.

(a) Assessing officials may contact the department prior to the calculation of the total equalized valuation for:

- (1) Revisions as stated in Rev 2803.04 (b); or
- (2) Consideration of an alternate ratio methodology as stated in 3.11 of the manual.

(b) A municipality may appeal the total equalized valuations calculated by the department at the conclusion of the equalization process to the board of tax and land appeals in accordance with RSA 71-B:5, II.

Source. #8258, eff 1-15-05; ss by #8816, eff 2-6-07; ss by #10277, eff 2-22-13 (formerly Rev 2805.01)

STATUTORY AUTHORITY AND GLOSSARY

Term	General Definition and RSA/Rule
Statutory Authority & Administrative Rules	RSA 21-J:3 VIII, requires municipal officials to report assessment information; RSA 21-J:9-a, Equalization Procedure; RSA 21-J:13 IX. Rulemaking Authority. Rev 2800.
Ad Valorem Value	The valuation of property prior to any adjustment for Current Use (RSA 79-A), Conservation Restriction Assessment (RSA 79-B), or exemptions.
Arm's Length Transaction	(1) A sale between a willing buyer and a willing seller that are unrelated and are not acting under, duress, abnormal pressure or undue influences. (2) A sale between two unrelated parties, both seeking to maximize their positions from the transaction.
Assessing Officials	The municipal assessors or selectmen. See RSA 75:1 (selectmen), RSA 41:2-g (elected assessors) and RSA 48:13 (city assessors) for statutory authority and duties.
Assessment	The gross local assessed value of a property prior to any adjustments for exemptions such as elderly, blind or disabled.
Coefficient of Dispersion	The C.O.D. is a measure of assessment equity and represents the average percentage deviation from the median ratio. A C.O.D. will be calculated for the entire sample and for each stratum.
Current Use/Conservation Restriction Assessment	The value of the property assessed in accordance with RSA 79-A or RSA 79-B.
Cyclical Revaluation	"Cyclical revaluation" means the process of combining a full statistical revaluation of the entire municipality with a cyclical inspection process. (Rev 601.16)
Equalization Year	October 1, 2020 to September 30, 2021.
Full Revaluation	"Full revaluation" means the revaluation of all taxable and nontaxable properties in a municipality, with a complete measure and listing of all taxable and nontaxable properties to occur at the same time of the establishment of the new base year, to arrive at full and true value as of April 1. The term includes "full reappraisal" and "full reassessment." (Rev 601.24)
Full Statistical Revaluation	"Full statistical revaluation" means the process of a revaluation of all taxable and nontaxable properties in a municipality, using existing property data, to arrive at full and true value as of April 1. The term includes "statistical update" and "statistical reassessment." (Rev 601.25)
Manufactured Housing	<p>For equalization purposes, "manufactured housing" means any structure, transportable in one or more sections, which, in the traveling mode, is 8 body feet or more in width and 40 body feet or more in length, or when erected on site, is 320 square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, which include plumbing, heating and electrical heating systems contained therein. Manufactured housing as defined in this section shall NOT include pre-site built housing or modular housing as defined below. (RSA 674:31) (Use property code 17 or 18)</p> <p>For equalization purposes, "pre-site built housing" means any structure designed primarily for residential occupancy which is wholly or in substantial part made, fabricated, formed or assembled in off-site manufacturing facilities in conformance with the United States Department of Housing and Urban Development minimum property standards and local building codes, for installation, or assembly and installation, on the building site. Pre-site built housing or modular housing shall NOT include manufactured housing, as defined above. (RSA 674:31-a) (Do NOT use property code 17 or 18)</p>
Market Value	<p>Per Rev 601.32: The value of a property that meets the following criteria:</p> <ul style="list-style-type: none"> • is the most probable price, not the highest, lowest or average price • is expressed in terms of money • implies a reasonable time for exposure to the market • implies both buyer and seller are informed of the uses to which the property may be put • assumes an arm's length transaction in the open market • assumes a willing buyer and willing seller, with no advantage being taken by either buyer or seller, and • recognizes both the present use and the potential use of the property. The term includes "full and true value."
Partial Update/Partial Revaluation	"Partial update" means the process of analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas, or classes of property, to bring those properties to the municipality's general level of assessment utilizing the existing base tax year and providing an addendum to the existing USPAP compliant report. The term includes "partial revaluation." (Rev 601.38)
Price-Related Differential	The P.R.D. measures vertical inequities (differences in appraisal of low-value and high-value properties). A P.R.D. will be calculated for the entire sample and for each individual stratum.
Ratio	The assessment divided by the sale price equals the ratio for a single property. The mean, median and weighted mean are calculated using all of the individual sales in a sampling.
Strata	(<i>Stratum, sing.</i>) A class or subset of the population being studied. For example: residential land or manufactured housing.

**2021
EQUALIZATION
MUNICIPAL ASSESSMENT DATA
CERTIFICATE**



MUNICIPALITY: AMHERST

We the undersigned do hereby certify that the assessment and sales information provided by us on the NH Mosaic Equalization System has been thoroughly reviewed by this Board and is complete and accurate to the best of our knowledge.

We understand that this information will be used by the NH Department of Revenue Administration to calculate the municipality's equalization ratio. The equalization ratio will be used to calculate the total equalized valuation for this municipality.

SIGNATURE OF ASSESSING OFFICIALS

*(Selectmen if Town; must be signed by a majority)
(Assessor if City)*

DATE

NAME OF CONTACT PERSON: RICHARD D DORSETT JR

EMAIL: richar_dorsett@krtappraisal.com

OFFICE PHONE NUMBER: 1-877-337-5574 EXT. 110

OFFICE HOURS: M-F 8-4

(Note: If your office keeps irregular hours, please provide an alternate means of contacting you.)

(Please check appropriate box, if applicable)

☐ Full Reval

☒ Cyclical Reval
(values updated)

☐ Cyclical In Progress

☐ Partial

☐ Update/
Statistical

NAME OF COMPANY DOING REVALUATION WORK: VISION GOVERNMENT SOLUTIONS

(Please state if done in-house)

COMMENTS:

Please sign, scan, and upload this page to <https://ratiostudy.org/>



2021 Ratio Study Summary Report

1 of 2

1/3/2022 11:54:42 AM

Town Name: Amherst, Hillsborough County

Date Range: 10/01/2020 through 09/30/2021

NH Dept of Revenue Administration, Ratios were created using stipulated year assessments.

Strata	Description	Mean Ratio	Median Ratio	WM Low CI	WM Ratio	WM High CI	COD	PRD	Total Strata	Sales PA34	Valid	Valid %	Valid PA34	Valid PA34 %	UT#	UT %
11	Single Family Home	93.78	93.23	91.17	92.69	93.99	9.69	1.01	232	89	220	94.8%	83	37.7%	217	98.6%
70	Waterfront	0	0	0	0	0	0	0	1	1	1	100%	1	100%	1	100%
12	Multi Family 2-4 Units	0	0	0	0	0	0	0	1	0	1	100%	0	0%	1	100%
14	Single Res Condo Unit	95.54	96.85	92.32	94.49	96.40	8.06	1.01	63	25	60	95.2%	23	38.3%	60	100%
18	Mfg Housing Without Land	0	0	0	0	0	0	0	1	1	1	100%	1	100%	1	100%
22	Residential Land	102.34	99.28	97.79	100.53	104.36	8.36	1.02	34	15	17	50.0%	9	52.9%	17	100%
33	Commercial L&B	0	0	0	0	0	0	0	1	0	1	100%	0	0%	1	100%
34	Industrial L&B	0	0	0	0	0	0	0	3	1	3	100%	1	33.3%	3	100%
44	Commercial Condo	0	0	0	0	0	0	0	4	1	3	75.0%	0	0%	3	100%
56	Condominiumized Land Site	100.39	99.12	0	99.68	0	5.73	1.01	7	1	5	71.4%	1	20.0%	5	100%
57	Unclass/Unk Other	0	0	0	0	0	0	0	3	2	2	66.7%	1	50.0%	2	100%
AA	Any & All	94.74	94.67	90.15	92.03	93.50	9.39	1.03	354	139	313	88.4%	119	38.0%	309	98.7%
GC1	Area Improved Res	94.22	94.45	91.67	93.01	94.15	9.38	1.01	297	115	282	94.9%	107	37.9%	279	98.9%
GC2	Area Improved Non-Res	86.01	98.13	0	84.71	0	13.22	1.02	13	6	7	53.8%	1	14.3%	7	100%
GC3	Area Unimproved	102.34	99.28	97.77	100.53	104.29	8.36	1.02	34	15	17	50.0%	9	52.9%	17	100%
GC4	Area Misc	98.58	99.12	0	99.12	0	9.07	0.99	10	3	7	70.0%	2	28.6%	7	100%



2021 Ratio Study Summary Report

2 of 2

1/3/2022 11:54:42 AM

Town Name: Amherst, Hillsborough County

Date Range: 10/01/2020 through 09/30/2021

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

Type	Description	Median Low CI	Median Ratio	Median High CI	PRD Low CI	PRD	PRD High CI	COD	UT#
All (AA)	Any & All	93.55	94.67	96.00	1.02	1.03	1.05	9.39	309
Group (GC1)	Area Improved Res	93.02	94.45	95.58	1.01	1.01	1.02	9.38	279
Group (GC2)	Area Improved Non-Res	0	98.13	0	0	1.02	0	13.22	7
Group (GC3)	Area Unimproved	94.29	99.28	100.46	1.01	1.02	1.04	8.36	17

Title	Description	Criteria Met
Strata-Any and All (Median)	Overall Median Point Estimate confidence interval should overlap range of 90-110	True
Strata-Any and All (PRD)	Overall PRD Confidence Interval should overlap range of .98-1.03	True
Strata-Any and All (COD)	Coefficient of Dispersion < 20.0	True
Strata-GC1	Median Confidence Interval should overlap overall median +/- 5%	True
Strata-GC2	Median Confidence Interval should overlap overall median +/- 5%	N/A
Strata-GC3	Median Confidence Interval should overlap overall median +/- 5%	True



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: AP, Payroll and Minutes

Department: Finance Department

Meeting Date: January 10, 2022

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

Approvals:

Payroll

AP1~ I move to approve one (1) FY21 Payroll Manifest in the amount of \$230,194.53 dated December 30, 2021, subject to review and audit.

Accounts Payable

AP2 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$35,079.81 dated December 16, 2021, subject to review and audit. (NH DMV)

AP3 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$311,217.61 dated December 21, 2021, subject to review and audit. (Vendors)

AP4 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$19,663.24 dated December 23, 2021, subject to review and audit. (Vendors)

AP5 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$473,016.06 dated January 4, 2022, subject to review and audit. (Vendors)

AP6 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$3,176,200.00 dated January 1, 2022, subject to review and audit. (Schools)

Minutes

~ I move to approve the Board of Selectmen meeting minutes of December 20, 2021.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. 2021.12.20 BOS_DRAFT



Town of Amherst, NH
BOARD OF SELECTMEN MEETING MINUTES
Barbara Landry Meeting Room
2 Main Street
Monday, December 20, 2021, 6:30PM

1. Call to Order

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

Attendees: Chairman Peter Lyon (remote), Selectman Dwight Brew, Selectman John D'Angelo, Selectman Tom Grella, and Selectman Danielle Pray.

Ways & Means Committee present: Mike Parisi, Diane Leyton (remote), Wendy Rannenberg, Bill Loscocco, and Jim Kuhnert.

Also present: Town Administrator Dean Shankle and Recording Secretary Kristan Patenaude (remote).

2. Pledge of Allegiance – led by Danielle Pray.

3. Public Hearing

3.1 RSA 31:95-b:II (a) Acceptance of unanticipated funds

Chairman Lyon explained that this is regarding an anonymous donation being made to the Fire Rescue Association for \$50,000. With these funds, the Association is planning purchase and donate a solar system to the Town, to be placed on the Fire Station.

A MOTION was made by Selectman Grella and SECONDED by Selectman D'Angelo to enter into a public hearing, per RSA 31:95-b:II (a).

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

There was no public input.

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Grella to close the public hearing.

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

Fire Chief, Matt Conley, explained that he addressed this item with the Historic District Commission last Thursday. The solar system may slightly be seen from a couple of public roads, but there will not be much of a public view. The Commission voted to support the proposal. He explained that, in speaking with the DPW and solar system company, if the panels need to be replaced, the solar company will remove them and properly dispose of them.

In response to a question from Selectman Brew, Chairman Lyon stated that only one public hearing is required and the vote for this item can be taken during this meeting.

39
40 A *MOTION* was made by Selectman Brew and *SECONDED* by Selectman Grella that the
41 Town accept, with gratitude, the donation of a solar array from the Amherst Fire Rescue
42 Association.

43 Voting: 5-0-0; motion carried unanimously.
44

45 **4. Citizen's Forum – none.**
46

47 **5. Scheduled Appointments**

48 **5.1 Francis Coffey, Salt concern, Wilkins Road**

49 Mr. Coffey stated that he has addressed the Board with his concerns regarding the usage of
50 salt to treat Town roads on a number of occasions. He explained that he collected
51 approximately 100 lbs. of salt that was applied to the road near his house during the last
52 storm. His well sits quite close to the edge of the road and any salt placed on the road will
53 eventually end up in his well. He believes evidence supports the Town using less salt and
54 more sand to treat the roads. He noted that no one on Wilkins Road will mind if the Town
55 lightens up on the salt treatment it applies to that road. He has had to collect hundreds of
56 pounds of salt from the road near his house and does not believe he should have to clean up
57 after the Town. Mr. Coffey stated that he believes he could have a Private Nuisance Action
58 filed against the Town but would prefer not to go to court over this issue. He asked the Board
59 to modify the salt policy to not treat Wilkins Road with salt, but sand instead.
60

61 Eric Slosek, Interim DPW Director, stated that the research used by the DPW is all from NH
62 DES' Green SnowPro Program. Sand and salt are both not great for the environment but are
63 necessary to provide safe roads in the winter. Based on the NH DES Green SnowPro
64 guidance, the Town has mostly eliminated the use of sand and reduced the amount of salt used
65 on paved town roads. The DPW, since joining this program, has reduced its salt use by 26%
66 versus prior years. Mr. Slosek explained that the event discussed by Mr. Coffey was due to an
67 issue with an alternative truck being used. During the last storm, he checked on this road that
68 was being treated using the regular truck, and this issue was not seen.
69

70 Chairman Lyon asked that Mr. Slosek review the policy with the Town Administrator to make
71 sure it is being followed closely.
72

73 **5.2 Health and Human Services Budget presentation**

74 Rick Katzenberg explained that there are 15 Health and Human Services agencies that service
75 the Town. One new organization, the American Red Cross, has been added to this budget. The
76 individual letters of request from each agency have been analyzed and requested budgets have
77 been presented to the Board.
78

79 Chairman Lyon noted that the American Red Cross has, in years past, staffed warming
80 stations in Town when needed.
81

82 A *MOTION* was made by Selectman D'Angelo and *SECONDED* by Selectman Grella to adopt
83 the Health & Human Services Budget, as presented by Rick Katzenberg.

84 Voting: 5-0-0; motion carried unanimously.
85

86 **6. Administration**

87 **6.1 Administrative Updates**

88 Town Administrator Shankle stated that the Town is still looking for a Finance Director.

90 **6.2 Impact Fees**

91 Town Administrator Shankle stated that the policy notes that the Board will review impact
92 fees annually. He reviewed the impact fees with Bruce Mayberry, who originally helped the
93 Board with them. The cost to update impact fees is approximately \$600-\$1,000.

94
95 Selectman Brew noted that he believes the Board discussing the potential updating of impact
96 fees is a part of the annual review. He believes that having the updated school impact fee
97 number before the annual town vote would be useful.

98
99 The Board was in consensus that having the impact fees reviewed at this time would be
100 helpful.

101
102 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
103 *contract with Bruce Mayberry to update the impact fee schedule using the updated school*
104 *information.*

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

107 **6.3 National Opioid Settlement**

108 Town Administrator Shankle explained that the NH Attorney General's Office would like the
109 Town of Amherst to participate in their settlement with certain opioid producers. The Town's
110 Attorney, Chris Drescher, recommended that the Town opt into this suit.

111
112 *A MOTION was made by Selectman Brew and SECONDED by Selectman D'Angelo that the*
113 *Town of Amherst agrees to participate in the State of New Hampshire's National Opioid*
114 *Settlement, as outlined in the attached document, and authorize Town attorney, Chris*
115 *Drescher, to act on our behalf in this matter.*

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

118 **6.4 Review of budget and warrants in preparation for the budget public**
119 **Hearing**

120 Chairman Lyon explained that the public hearing is scheduled for January 10, 2022.

121
122 Chairman Lyon noted that the default number in Warrant Article 22, up to this point, has been
123 \$14,877,676. This number was recently adjusted to \$14,928,440.

124
125 Selectman Brew read Warrant Article 22 into the record:

126 **ARTICLE 22: Operating Budget**

127 *Shall the Town vote to raise and appropriate as an operating budget, not including*
128 *appropriations by special warrant articles and other appropriations voted separately, the*
129 *amounts set forth on the budget posted with the warrant or as amended by vote of the first*
130 *session, for the purposes set forth herein, totaling \$15,518,154. Should this article be defeated*
131 *the default budget shall be \$14,928,440 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 Impact = \$6.65) (Majority vote required)

Selectman Brew stated that \$4.29 would be the municipal tax per thousand, if the budget and all warrant articles pass, assuming \$500,000 is used to offset taxes. He believes the tax bill most recently had this amount at \$3.91.

Chairman Lyon stated that, in FY2021 the Board voted to return \$750,000 to offset taxes using the Unassigned Fund Balance, and \$200,000 from this fund to complete the Police Station Renovation. The year before that, the Board voted to use \$940,000 to reduce property taxes. For the current budget, \$500,000 is being proposed to be returned to reduce property taxes. He explained that the budget proposed an increase of \$183 in taxes over the previous year on a typical home in Town, or an 8.8% increase.

Selectman Brew explained that the Board's policy has been to return half of the amount over the 10% set aside in the Unassigned Fund Balance. In past years, the Board has successfully been able to return approximately \$940,000-950,000 and not jeopardize the 10% in the Unassigned Fund Balance. He suggested that the Board agree to simply return \$950,000 to the taxpayers each year for the next couple of years, and review what that does to the 10% target for the Unassigned Fund Balance. He also suggested that the Board wait and review the policy in the fall. An 8.8% municipal tax increase is still a large number. Increasing the amount to be returned from \$500,000 to \$950,000, will lower the increase in taxes this year to an amount less than \$100 or approximately 4.3% from last year.

Selectman D'Angelo noted his disappointment that this discussion on the Unassigned Fund Balance is taking place without being listed on the budget and thus notified to the public. He is not prepared to support this proposal at this time.

Chairman Lyon stated that the decision on the amount does not need to be made tonight. This was included as part of the budget discussion.

Selectman Pray stated that she agrees with the proposal to move this suggestion forward for discussion.

Selectman Brew explained that the discussion on this topic is part of Warrant Article 22, and that the discussion must be had to determine the tax impact to be included in the Warrant Article.

*A MOTION was made by Selectman Brew and SECONDED by Selectman Pray to amend the tax impact listed Warrant Article 22 from \$6.65 to \$4.05.
Voting: 4-1-0; motion carried, (J. D'A. opposed).*

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to support Warrant Article 22.

179 *Voting: 4-1-0; motion carried, (J. D'A. opposed).*

180
181 Selectman Brew read Warrant Article 23:

182 *ARTICLE 23: Contingency Fund*

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

189
190 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to support*
191 *Warrant Article 23.*

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

193
194 Selectman Brew read Warrant Article 24:

195 *ARTICLE 24: Communications Center Capital Reserve Fund*

196 *Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars*
197 *(\$25,000) to be added to the Communications Center Capital Reserve Fund, previously*
198 *established. (Tax Impact = \$0.01) (Majority vote required)*

199
200 *A MOTION was made by Selectman Grella and SECONDED by Selectman Brew to support*
201 *Warrant Article 24.*

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

203
204 Selectman Brew read Warrant Article 25:

205 *ARTICLE 25: Assessing Revaluation Capital Reserve Fund*

206 *Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars*
207 *(\$25,000) to be added to the Assessing Revaluation Capital Reserve Fund, previously*
208 *established. (Tax Impact = \$0.01) (Majority vote required)*

209
210 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to support*
211 *Warrant Article 25.*

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

213
214 Selectman Brew read Warrant Article 26:

215 *ARTICLE 26: Bridge Repair and Replacement Capital Reserve Fund*

216 *Shall the Town vote to raise and appropriate the sum of two hundred thousand (\$200,000) to*
217 *be added to the Bridge Repair and Replacement Capital Reserve Fund, previously*
218 *established. (Tax Impact = \$0.09) (Majority vote required)*

219
220 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to support*
221 *Warrant Article 26.*

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

223
224 Selectman Brew read Warrant Article 27:

ARTICLE 27: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund 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 Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established. (Tax Impact = \$0.11) (Majority vote required)

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to support Warrant Article 27.

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

Selectman Brew read Warrant Article 28:

ARTICLE 28: DPW Vehicles and Equipment Acquisition and Replacement CRF Shall the Town vote to raise and appropriate the sum of one hundred and twenty thousand dollars (\$120,000) to be added to the DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.05) (Majority vote required)

Selectman D'Angelo stated that the Board has not spent any time this year discussing this Warrant Article. He does not support this Article, as it looks to move budget line items into recurring Warrant Articles. He believes this is misleading to voters who believes costs of running the Town should be in the budget.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to support Warrant Article 28.

Voting: 4-1-0; motion carried. (J. D'A. opposed).

Selectman Brew read Warrant Article 29:

ARTICLE 29: Amherst Multimodal Facilities CRF Shall the Town vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000) to be added to the Amherst Multimodal Facilities Capital Reserve Fund, previously established. (Tax Impact = \$0.03) (Majority vote required)

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to support Warrant Article 29.

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

Selectman Brew read Warrant Article 30:

ARTICLE 30: Amherst Multimodal Facilities CRF Shall the Town vote to raise and appropriate the sum of ninety-eight thousand dollars (\$98,000) to be added to the Amherst Multimodal Facilities Capital Reserve Fund, previously established. (Tax Impact = \$0.04) (Majority vote required)

Chairman Lyon explained that some Ways & Means members would like for these funds to be inserted into the operating budget, or at least word the Warrant Article to expend these funds for the design of the Village Multimodal Project instead of inserting them into the Multimodal Facilities CRF. He suggested that this Article be reworded to make clear what the funds are to be used for and to not insert them into the CRF. He suggested the following wording:

ARTICLE 30: Village Area Multimodal Road Design & Engineering
Shall the Town vote to raise and appropriate the sum of ninety-eight thousand dollars
(\$98,000) for the purpose of design engineering for reconstruction for safety improvements
for bicycles and pedestrians on streets in the Village area that are scheduled for
reconstruction by the Department of Public Works, and the development of application
materials for state, federal, and private grant programs. This shall be a special, non-lapsing
Warrant Article, that will not lapse for a period of five years. (Tax Impact = \$0.04) (Majority
vote required)

In response to a question from Selectman Grella, Chris Buchanan, Chair of the Bicycle & Pedestrian Advisory Committee (BPAC), explained any of these grant programs would require a 20% local match. The intention is to use already scheduled road construction funds, approximately \$500,000 in 2025, to leverage approximately \$2.5M in grant funding for the project.

Chris Buchanan explained that the funds proposed in this Warrant Article would be used to explore design options for the grant funding to reconstruct these streets in a safer way.

Diane Leyton, Ways & Means, stated that she would like this Article to include wording that the grant dovetails with the road improvements that are in the foreseeable future. Chairman Lyon explained that several of the Village roads are scheduled for reconstruction. The BPAC is hoping to combine the money for road reconstruction and the grant funding to reconstruct them in a more appropriate capacity for multimodal transportation.

Chris Buchanan explained that the particular treatment being sought for these roads is different than a separate facility, and so the design engineering would be incorporated into the design of the road reconstruction itself. This engineering study for the local streets would look to see how they can be modified for all types of transportation, including vehicles.

Chairman Lyon noted that road reconstruction could move forward, as scheduled, and the roads would be rebuilt essentially as-is. This proposal is to make these roads safer and better for townspeople.

A MOTION was made by Selectman Brew and SECONDED by Selectman Pray to amend
Warrant Article 30 to the language proposed by Chairman Lyon.
Voting: 5-0-0; motion carried unanimously.

Town Administrator Shankle asked about a possible additional Warrant Article to complete work on the eastern portion of the Amherst Street sidepath. This portion, running from Boston Post Road to Courthouse Road, would cost approximately \$150,000 to finish.

Chris Buchanan stated that he would prefer not to pursue this additional construction at this time. There are engineering complexities in this area that will take additional time. That portion of the roadway is also within the ARPA grant that will be filed along with the town of Milford, which could potentially fund the entire section of sidepath. Finally, a third Article for the BPAC would be too much at one time. He proposed that this delayed for at least one year.

Selectman Brew read Warrant Article 31:

ARTICLE 31: Recreation Fields Acquisition and Construction CRF

Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund, previously established. (Tax Impact = \$0.02) (Majority vote required)

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to support Warrant Article 31.

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

Selectman Brew read Warrant Article 32:

ARTICLE 32: Elderly, Blind and Disabled Exemption

Shall the Town vote to modify the elderly, blind, and disabled exemptions from property tax in the Town of Amherst, based on assessed value, for qualified taxpayers to be as follows:

For elderly persons:

-65 years of age up to 74 years inclusive, an exemption of \$ 104,120. (formerly \$76,000).

-75 years of age up to 79 years inclusive, an exemption of \$ 156,180. (formerly \$114,000).

-80 years of age or older, an exemption of \$ 206,870. (formerly \$151,000); and

For blind persons of any age:

-an exemption of \$ 50,690. (formerly \$37,000); and

For disabled persons of any age:

-an exemption of \$ 89,050. (formerly \$65,000); and

For the elderly and the disabled exemptions only

-a net income of not more than \$ 49,960. (formerly \$41,760) for a single person, or if married, a combined net income of less than \$ 67,640. (formerly \$57,000); and

-own assets not in excess of \$ 165,000. (formerly \$150,000) excluding the value of the person's residence in accordance with RSA 72:39-a.

To qualify for any of the above exemptions, a person must have been a New Hampshire resident for at least three (3) years (5 years for the disabled person), own real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five(5)years. (Estimated Tax Impact: .03 Cents per Thousand)

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to support Warrant Article 32, with proposed amendments.

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

7. Staff Reports

7.1 Fleet Vehicle Purchase

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to award the police vehicle purchase bid to Northwest Hills Chrysler/Dodge/Jeep/Ram in the amount of \$77,280.

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

366
367 **7.2 Police Motorcycle Lease**

368 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella, subject to*
369 *Town Counsel review and approval, to approve the four-year lease contract for the*
370 *replacement of the Police Department motorcycle, and to authorize the Town Administrator to*
371 *execute the contract on behalf of the Town.*

372 *Voting: 5-0-0; motion carried unanimously.*
373

374 **7.3 Boston Post Road Culvert Update**

375 Eric Slosek noted that Boston Post Road is now open as two new culverts were installed. He
376 explained that Hoyle Tanner will now be submitting the report and plans for this project to the
377 State. The State could then either ask the Town to proceed with a formal permit process or
378 choose to waive this requirement based on the emergency need of the project. The cost of the
379 project should be approximately \$296,000, for construction. The engineering portion will be
380 less than what it would have been to replace the culvert later on.

381
382 In response to a question from Selectman Grella, Mr. Slosek explained that the State will not
383 inspect this culvert, but the Town will continue to do so. The lifespan for the pipes is 75-100
384 years.

385
386 Selectman Brew asked that Mr. Slosek look into the Department of Environmental Services
387 payment before finalizing payment for the project, as he is not sure the DES payment is
388 needed because the culvert was built in the same footprint.
389

390 **7.4 DPW New Hire**

391 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Brew to*
392 *transfer Daniel Callahan from a DPW winter-on call employee grade S11 step5 (\$19.13/*
393 *hour), to a DPW light equipment operator position grade 7 step 2 (\$21.70/hour), effective*
394 *December 21, 2021. This position is full-time with benefits.*

395 *Voting: 5-0-0; motion carried unanimously.*
396

397 **7.5 Solar System for AFR**

398 *This was previously addressed earlier in the meeting.*
399

400 **7.6 Bid Award for Annual Town Report**

401 In response to a question from Chairman Lyon, Jennifer Stover, Executive Assistant stated
402 that the Town ordered 750 copies of the Town Report last year and she believes that to be a
403 good amount.
404

405 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Brew to award*
406 *the Annual Town Report printing to Smith & Town as the lowest qualified bidder for the costs*
407 *quoted of 750 copies for \$1981, including shipping costs.*

408 *Voting: 5-0-0; motion carried unanimously.*
409

410 **8. Approvals**

411 **8.1 Assessing**

All Service Veteran Tax Credit

A. The assessor reviewed the application, and the applicant qualifies for the Tax Credit under RSA 72:28-b for the 2022 tax year.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the All-Service Veterans' Tax Credit for tax year 2022 in the amount of \$500 for Map 005, Lot 082-002.

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

B. The assessor reviewed the application, and the applicant qualifies for the Tax Credit under RSA 72:28-b for the 2022 tax year.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the All-Service Veterans' Tax Credit for tax year 2022 in the amount of \$500 for Map 002, Lot 166-016.

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

Land Use Change Tax

C. The lot was purchased on 12/2/2021 and is less than 10 acres. The Land Use Change Tax in the amount of \$25,000 represents 10% of the full and true market value of \$250,000.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the Land Use Change Tax in the amount of \$25,000 for Tax Map 005 Lot 059-024.

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

D. The lot was purchased on 12/2/2021 and is less than 10 acres. The Land Use Change Tax in the amount of \$25,000 represents 10% of the full and true market value of \$250,000.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the Land Use Change Tax in the amount of \$25,000 for Tax Map 005 Lot 059-034.

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

E. The parcel was purchased on 12/01/2021 and no longer qualifies for current use as it is less than 10 acres. The Land Use Change Tax in the amount of \$5,200 represents 10% of the full and true market value of \$52,000. The LUCT is for rear or excess land only and the house lot which hold most of the land value was not in current use as the parcel was in current use with 003-28-001.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the Land Use Change Tax in the amount of \$5,200 for Tax Map 003 Lot 029-000.

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

F. The abutting lot was purchased on 12/01/2021 causing this lot to no longer qualify for current use as it is less than 10 acres. The Land Use Change Tax in the amount of \$15,090 represents 10% of the full and true market value of \$150,900.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the Land Use Change Tax in the amount of \$15,090 for Tax Map 003 Lot 028-001.
Voting: 5-0-0; motion carried unanimously.

G. The lot was sold and is less than 10 acres and a Land Use Change Tax should be issued. The Land Use Change Tax in the amount of \$17,500 represents 10% of the full and true market value of \$175,000.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the Land Use Change Tax in the amount of \$17,500.00 for Tax Map 004 Lot 147-010, 13 Victoria Ridge Road.

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

8.2 AP, Payroll, Minutes

Payroll

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to approve one (1) FY21 Payroll Manifest in the amount of \$225,421.50 dated December 16, 2021, subject to review and audit.

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

Accounts Payable

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to approve one (1) FY21 Accounts Payable Manifest in the amount of \$2,349,135.71 dated December 7, 2021, subject to review and audit. (Vendors)

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

A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to approve the Board of Selectmen meeting minutes of December 6, 2021, as written.

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

9. Action Items

The Board reviewed its action items.

10. Old/New Business

Selectman D'Angelo stated that the Amherst School Board is meeting a week from tonight.

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Grella to adjourn the meeting at 8:42pm.

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

NEXT MEETING: Monday, January 10, 2022

DRAFT