



**BOARD OF SELECTMEN**  
**Town of Greenland • Greenland, NH 03840**  
11 Town Square • PO Box 100  
Phone: 603.431.7111 • Fax: 603.430.3761  
Website: greenland-nh.com

**MINUTES OF THE BOARD OF SELECTMEN**

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Monday, August 14, 2023 – 6:30 p.m. – Town Hall Conference Room

Members Present: Randy Bunnell, Laura Malloy, Vaughan Morgan, Steve Smith, Paul Stanley

Staff Present: Paul Sanderson, Town Administrator

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Chair Smith opened the Board of Selectmen meeting at 6:30 p.m. A roll call was taken, and it was announced a quorum was present and the meeting was being live-streamed and recorded.

**I. PUBLIC COMMENTS**

There were no public comments.

**II. APPROVAL OF MINUTES**

1. Monday, July 31, 2023

MOTION: R. Bunnell moved to approve the minutes of Monday, July 31, 2023. Second – L. Malloy; four in favor, one abstained (P. Stanley). MOTION CARRIED

**III. OLD BUSINESS**

1. Revaluation Update

The assessor has completed the data entry phase. Notices have been mailed to property owners. The proposed new values vs. the old values are available on the Town website and Facebook page as well as in print at the Town Hall. In many cases, the new values have increased substantially and vary by neighborhood. Last year the Town was valued at approximately \$884 million; this year the Town's value is close to \$1.5 billion.

Property owners may request a quick hearing appointment with the assessor by contacting the Town Office. Hearings will start on Monday, August 28<sup>th</sup> and continued through Thursday, August 31<sup>st</sup>. Once corrections have been made, the values will be forwarded to DRA for review. When approved by DRA, values will become final and the new value of the Town. At that time, the MS-1 can be filed with DRA. After review and acceptance by DRA, that new value will be used for tax rate setting.

TA Sanderson explained that there were challenges with mailing information to property owners: the folding machine and the Vision database (incorrect property addresses). The Vision database update will be a significant project. TA Sanderson noted that the data used for the revaluation was correct; mailing addresses were incorrect.

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It was noted by V. Morgan that if the property value increases, it does not mean that the property tax will increase. TA Sanderson agreed: a higher assessment does not mean a higher tax bill.

R. Bunnell voiced his concerns about some of the assessments increasing over 50% and that it was 'absurd'. Responding to R. Bunnell's question about postage reimbursement, TA Sanderson stated that letters were mailed at the first-class rate; the Town does not have a postage permit. TA Sanderson suggested that Greenland could be compared to other communities by checking equalization ratios on the DRA website. Greenland's equalization ratio was approximately 60% and not out of line with other towns with a similar ratio and at the end of their five-year assessment. Under State law, revaluations must be done every five years. TA Sanderson stated that the Town is not out of line; the market is out of line.

TA Sanderson explained that increases varied based on when a cyclical review was done. A certain percentage of properties are done each year; when a property was last in that cycle may have an effect on the increase (example: a property in the cyclical review four years ago may have a larger increase than a property that was recently reviewed).

### 2. Budget Update

TA Sanderson explained that DRA had three requirements to set the tax rate: the MS-434R, which is estimated revenues (due by September 01<sup>st</sup>); the MS-1, which is the valuation of the Town; and the MS-535, which is the financial report of the budget. The MS-535 will be prepared by the auditor, Plodzik and Sanderson. The MS-535 should be completed by September 01<sup>st</sup>. When all the information is available, TA Sanderson will have a better understanding of the resources available to start the 2024 budget.

TA Sanderson reviewed his recent meeting with department heads. There are upcoming obligations with the school, the bond payment, payroll, and the County tax at the end of the year. There is \$6 million on hand plus revenue from registrations. It will be very important to set the tax rate on time so tax bills can be sent out around November 01<sup>st</sup>. Tax payments would be due around December 01<sup>st</sup>; funds would be available to meet the end of the year payments. TA Sanderson has informed department heads that each manifest would be looked at closely for the Town's cash position and expenses in order to maintain a positive cash position until taxes can be collected in December.

TA Sanderson stated that when property owners receive their valuations, their concern will be that their tax bill will skyrocket. The amount of money raised for taxes was set at last year's Town Meeting. The tax rate is set after-the-fact. The tax rate should decrease. It's currently \$18.09; if budget discipline can be maintained, the tax rate should be in the area of \$12, which is an estimate. The new value x \$12 per thousand will give an approximation of the tax balance.

The unreserved fund balance is a source of funds in a savings that can be applied to various projects and policies adopted by the Board of Selectmen and, ultimately, by the voters. The balance in the unreserved fund balance will not be available until the auditors complete the MS-535. At the end of 2021, the audited figure was \$2.6 million. In the 2022 Town Meeting, \$720,000 was spent on various purposes, bringing the unreserved balance to \$1.9 million. In addition, the Town's overall operations increased during 2022-2023 from \$18 million to \$22 million. DRA would like \$2.2 million in an unreserved fund balance based on the School, Town, and County overall budget of \$22 million (10%: \$2.2 million; 8%: \$1.8 million; it would be less as the percentages decrease). The Town has tried to keep a reserve of 8%.

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TA Sanderson informed department heads they should not expect any significant funding that could be used as tax relief by the Selectmen. They were also told not to expect the unreserved fund balance to be the source of new funds for new programs. A positive vote by residents may be needed on warrant articles for funding purposes. It will be a tight year.

The SAU 50 Business Administrator has indicated that their fiscal year ended in June. The unreserved fund balance was projected at \$260,000. Under their statute, they may retain \$617,000. The SAU may return a very small amount. TA Sanderson noted that R. Bunnell made a very good suggestion: as soon as better numbers are received and understood, there should be a joint meeting with the School Board to discuss objectives. Both Boards could come move through the budget process with a better understanding of what is available. R. Bunnell noted that the School Board meeting may conflict with the Board of Selectmen meeting; however, one or two members should meet with the School Board.

Responding to R. Bunnell's question about a financial report, TA Sanderson stated that as soon as he received the unreserved fund balance from the auditors, adjustments could be made, and reports would be available. The Board would receive reports monthly or more frequently, if possible. R. Bunnell requested reports from the Treasurer.

### 3. Facilities Update

A structural analysis was done on the metal building across the parking lot. It was recommended that the building be retained, and a new roof be considered. One bid has been received from a roofer recommending changing from a metal roof to an asphalt roof; a plywood decking system would need to be added. The bid was in the amount of \$28,260. TA Sanderson is waiting for a bid from another contractor; they may be able to reattach the existing metal roof with fasteners and apply a coating that will last for another five to ten years.

The structural engineer will be at the Town Office on Wednesday, August 16<sup>th</sup> to perform an analysis of the public works building which has significant damage: there is a crack in the foundation as well as concerns about the gas service (line from the tank into the building) and floor. The plan is for the ambulance to be housed in that building.

The structural engineer will also look at the Town Office, which was built in 1980. All exterior walls were foamed with urea formaldehyde insulation; it was banned in 1982. Anything in the walls is completely encapsulated in foam. The walls may not be load-bearing, limiting the ability to potentially do any renovations. The concrete slab the Town Office sits on is probably sound but is not insulated. The air conditioning in the Town Clerk's office failed and has been replaced. There are two similar units still in operation but could break down at any time and cannot be repaired. Reports from the structural engineer will be given to the Facilities Committee as well as the Budget Committee. L. Malloy noted there were issues with electrical, plumbing, mechanical, walls, doors, windows, foundation and maybe structural; TA Sanderson said 'yes' to all.

TA Sanderson suggested the Board read the facilities study from 1975, suggesting that the current Town Hall was designed to last until 2000 and serve a population of 2,000 people. The building has outlived its useful life and served more people than it is designed for.

4. Road Update

Last year \$300,000 was encumbered for a contract with Bourassa Paving. Repairs have been made on Brown Avenue, Sunnyside Drive, Lane Avenue, and Portsmouth Avenue. Moulton Avenue is included in the plan but was not done until the Seacoast Liability Project was completed; it is now completed, and Bourassa will be scheduling it in the near future. The reclaim unit to do the grinding should be available in September. Tide Mill Road, off Portsmouth Avenue, will be resurfaced once the City of Portsmouth installs a new water line to the Montessori School across Rt. 33. The water line has been awarded to a contractor who may use Bourassa. TA Sanderson is coordinating with them for a price to patch Tide Mill Road and a full reclamation of Tide Mill Road. TA Sanderson also discussed the new project being built on Portsmouth Avenue between the Town Hall and Post Office. That will require some changes to Bramber Valley Road and Portsmouth Avenue. TA Sanderson has contacted Altus Engineering and Bourassa Paving regarding that project.

Other areas identified for repairs: Osprey Cove will be on the schedule for 2024 or 2025. The Capital Reserve Funds have not been used for major reclamation projects including Coastal Way and a significant portion of Meaghan Way. TA Sanderson has asked Altus Engineering to put together a proposal for the real, significant immediate needs to road repairs. Funding for those projects would primarily be from the Capital Reserve Fund.

R. Bunnell has requested Altus Engineering attend a meeting to review roads. S. Smith asked about an update on Breakfast Hill Road; DOT may be waiting for the bridge work to be completed. Jim Jones noted that the work has started. Roadside mowing on State roads was discussed. TA Sanderson will contact District 6.

5. Second Reading of Policies

TA Sanderson revised the original versions of the Cash Receipts and Fraud Policies submitted by R. Bunnell. V. Morgan questioned Item 2 in the 'Investigations' section of the Fraud Prevention Policy: he recommended including a member of the Board of Selectmen. Members of the Board were in agreement; TA Sanderson will include a member of the Board of Selectmen. Final adoption of the policies will be made at the next meeting.

6. Other Old Business

There was no 'Other Old Business'.

IV. NEW BUSINESS AND ADMINISTRATIVE
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1. Disclosure of Contact Information

TA Sanderson explained that when the Energy Committee submitted their Application for Appointment, their personal email address and phone number were included. Once those forms are submitted, information on the form is subject to the Right-to-Know Law. The Energy Committee was concerned that their personal information had been disclosed and they did not want that to happen.

The Application for Appointment does not include the disclaimer that all information was subject to disclosure due to the Right-to-Know Law. TA Sanderson noted that when information was released there

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was no ill-intent. Members of the Energy Committee were surprised that their information would be released on a public forum; that is the nature of being on a public committee. Forms will be revised to note that information is subject to disclosure. An individual submitting the form can provide alternate means to communicate. There is a cost for Town email addresses.

MOTION: R. Bunnell moved to add an option to Town forms that contact information will not be released unless authorized by the individual. Second – L. Malloy; all in favor. MOTION CARRIED

### 2. Accounts Payable Manifest and Payroll Procedures

There is one individual in the Finance Department that processes accounts payables and payroll. On the Monday morning of a Selectmen's meeting, the Finance Department would receive invoices and payroll to be included on the manifests, which made it difficult to process those items on time. Department heads have agreed to move the submission date back. The agenda and accounts payables and payroll manifests would close on Wednesday afternoon before a Board meeting. The Fire Department payroll period ends on Wednesday. The Police Department is in general agreement; however, is more complicated because they are 24/7 and have more employees. The goal is to provide more time to the Finance Department to prepare the accounts payables manifest and payroll.

MOTION: V. Morgan moved to set the deadline for submitting payables by 4:00 pm on the Wednesday prior to the Selectmen's meeting and payroll by noon on Thursday prior to the Selectmen's meeting. Second – L. Malloy; all in favor. MOTION CARRIED

S. Smith noted that items for the agenda should be submitted by noon on Thursday before the Selectmen's meeting so they can be included in the informational packet.

### 3. Other New Business

**Late Items:** The following items were received after the agenda and informational packet were sent out.

Gazebo: TA Sanderson received an email from Grandscapers Lawn Maintenance. They would like to donate services, labor, and materials to clean up the Gazebo area across from the Church. This would involve weeding, mulching and bed improvements. The Board was in agreement and TA Sanderson will contact Grandscapers.

Painting the Band Stand: V. Morgan noted that when the Vets meet again, he would like to ask them to repaint the Band Stand across from the School. L. Malloy was in agreement; she put together a crew to paint the Band Stand which was 'by no means professional; they wanted it presentable'.

City of Portsmouth: TA Sanderson received an email from the Portsmouth City Manager with an update on the indoor multi-sport complex. The City Manager has reached out to several surrounding towns regarding the complex. A committee has been established by the City of Portsmouth to research sites. They have asked for a representative from Greenland to be part of the working group; meetings will be held through Microsoft Teams. TA Sanderson volunteered to be part of the working group. R. Bunnell suggested considering a representative from the Rec Committee. TA Sanderson stated that he would consult with the Rec Committee for their comments. S. Smith has discussed the complex with the Portsmouth City Manager. TA Sanderson stated there is demand across the general area for indoor hockey and skating. The closest locations are Durham and Dover. Portsmouth is having difficulty locating a site

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and are looking in neighboring towns for an appropriate site. L. Malloy also volunteered to serve on the committee.

Office Equipment: TA Sanderson informed the Board that a folding machine has been leased. The current folding machine failed during the mailing process for the revaluation. Over the last few years several inexpensive folding machines have been purchased and have failed. During the year, approximately 10,000 pieces of mail are sent by the Town. The total lease cost is \$150 per month. In addition to folding, the machine will insert into envelopes. The amount saved on labor will justify the cost and make it easier for the staff.

### V. CONSENT AGENDA

1. Payroll Manifest: \$74,630.14
2. General Fund Manifest: \$98,019.71
3. NH Retirement: Unknown Amount Due to Rate Change; should not exceed \$60,000 (this must be paid by Friday, August 25, 2023)
4. Rec Committee: \$6,026.99

MOTION: R. Bunnell moved to approve the Consent Agenda as presented. Second – V. Morgan; all in favor. MOTION CARRIED

### VI. ADJOURNMENT

MOTION: V. Morgan moved to adjourn at 7:25 p.m. Second – R. Bunnell; all in favor. MOTION CARRIED

### NEXT MEETING

Monday, August 28, 2023 – 6:30 p.m., Town Hall Conference Room

Submitted By – Charlotte Hussey, Administrative Assistant