



Town of Greenland

Voter's Guide

Second Session – Annual Meeting

Tuesday, March 12, 2024

Voting at Greenland School

Polls Open: 8 am to 7 pm

To assist the voters with the Official Ballot Law, the Town of Greenland has written this Voter's Guide based on the results of the Deliberative Session held on Saturday, February 03, 2024. Included are the warrant articles that will be on the Town Ballot (followed by a brief explanation) as well as the Board of Selectmen and Municipal Budget Committee recommendations. If you have any questions, please contact the Town Office at 603.380.7372.

Property Tax Rate History

	County	Town	School	State	Total
*2023	\$0.63	\$2.88	7.53	1.23	\$12.27
2022	\$0.92	\$4.40	\$11.32	\$1.45	\$18.09
2021	\$0.94	\$4.82	\$10.97	\$1.99	\$18.72
2020	\$0.91	\$4.03	\$9.64	\$2.00	\$16.58
2019	\$0.95	\$3.64	\$9.83	\$1.98	\$16.40
*2018	\$0.92	\$3.34	\$9.51	\$2.02	\$15.79

*Revaluation Year: 2023 and 2018 are revaluation years

Equalization Rate: The Department of Revenue Administration (DRA) calculates a municipality's equalized assessed valuation. A rate of 100 means the municipality is assessing property at 100% of market value. A rate of less than 100 means the municipality's total actual fair market value is greater than its assessed value.

Year	2022	2021	2020	2019	2018
Tax Rate	\$18.09	\$18.72	16.58	\$16.40	\$15.79
Equalization Rate	60.3	73.6	83.2	91.0	95.8

ESTIMATING THE TAX IMPACT OF AN APPROPRIATION (From DRA Technical Assistance to Municipalities)

To calculate the tax impact of an appropriation article, you need to know the Net Valuation figure found on Line 21 of the MS-1 Report. The appropriation amount (net of offsetting revenues) is divided by the Net Valuation and then multiplied by \$1,000.

Greenland Line 21 (Net Valuation) from the MS-1 Report = **\$1,398,541,000**

1. Divide Appropriation by Net Valuation (Line 21) and Multiply by \$1,000

2. Appropriation = **\$100,000**

3. Net Valuation = **\$ 1,398,541,000**

4. $\$100,000 / \$1,398,541,000 = .00071$

5. $.00071 * \$1,000 = \0.71 per thousand

This is an EXAMPLE ONLY

For a \$500,000 home, the tax impact would be approximately $\$500,000 \times \$0.71 = \$49.99$

Town Warrant Articles

Article 01 - Election of Town Officials

To choose the following officers for the coming year:

Elected Offices - Town

Selectman (1) for 3 years
Moderator (1)..... for 2 years
Supervisors of the Checklist (1) for 6 years
Budget Committee (3) for 3 years
Cemetery Trustees (1)..... for 3 years
Library Trustees (2) for 3 years
Planning Board (3)..... for 3 years
Trustee of the Trust Funds (1) for 3 years
Zoning Board of Adjustment (1) for 3 years

Elected Offices - School

School Board (2)..... for 3 years
School Treasurer (1) for 3 years

Elected officials are required to take an oath of office within 6 days of being notified, in accordance with RSA 42:4. All officials elected on March 12, 2024, will need to contact the Town Clerk at 431-7111 to schedule a time to take their oath.

Article 02 - Zoning

Amend Zoning Ordinance Article III, Establishment of Districts, Section 3.7 Supplemental Use Provisions, 3.7.11 Accessory Dwelling Unit, 3.7.11.2 to read as follows: The living area of the accessory dwelling unit shall not exceed a maximum assessed of 1,200 square feet of conditioned space or 40% of the existing principal conditioned space, whichever is lesser. The accessory dwelling unit shall not contain more than two bedrooms.

Amend 3.7.11.3 to read as follows: The Accessory Dwelling Unit may be a part of the principal dwelling unit or as a detached structure.

Recommended by the Planning Board

Article 03 - Operating Budget

Shall the Town 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 therein, totaling \$6,732,453? Should this article be defeated, the default budget shall be \$6,082,662, 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.

Recommended by the Board of Selectmen: 5-0

Recommended by the Budget Committee: 9-0-1 Abstain

The projected tax rate impact of this article is \$0.46 per thousand of assessed valuation, based on the difference between the proposed operating budget and the default budget, which is \$649,791. That figure is divided by the net valuation of the Town (**\$1,398,541,000**).

$$\$649,791 \div \$1,398,541,000 = .00046 \times \$1,000 = \textbf{\$0.46 per thousand}$$

Explanation: The changes are based upon the following factors.

- A. In an effort to make the compensation of all Town employees fair and equitable, we have estimated the total costs of changes to wages, benefits, and retirement costs to be \$549,984 across all departments and stipend positions. The actual changes will be adopted by the Board of Selectmen following receipt of a wage and classification study conducted by Municipal Resources Inc., which is presently underway.
- B. The Town Clerk must conduct five elections and meetings this year, as opposed to two meetings in 2023. In addition, the Tax Collector software costs have increased, for a total of \$31,205.
- C. There are additional contractual costs for disposal of recycling waste materials in the approximate amount of \$35,000.
- D. There are additional public safety costs beyond wages and benefits, including the costs of building inspection and fire prevention, in the amount of \$61,526.
- E. The Town's new maintenance agreement provides for year-round services. This year, road reclamation projects have been moved out of the operating budget; those objectives will be achieved using capital reserve funds. The net change is a reduction of \$108,000 in requested appropriations.

Article 04 - Police Station Maintenance

To see if the Town will vote to raise and appropriate the sum of \$3,000 to be added to the Police Station Maintenance Capital Reserve Fund previously established. This sum to come from unreserved fund balance with no amount to be raised by taxation. (Majority Vote Required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 8-1-1 Abstain

The projected tax rate impact of this article is \$0.00 per thousand of assessed valuation. **CRF Balance (12.31.2023): \$40,704.04**

Explanation: The purpose of this fund is to save for the replacement of the Police Station roof, heating system, septic, or other structural needs. This fund was approved at the 2019 Town Meeting in the amount of \$5,000.

Article 05 - Police Equipment Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of \$3,000 to be added to the Police Equipment Capital Reserve Fund previously established. This sum to come from unreserved fund balance, with no amount to be raised by taxation. (Majority Vote Required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 8-1-1 Abstain

The projected tax rate impact of this article is \$0.00 per thousand of assessed valuation. **CRF Balance (12.31.2023): \$954.97**

Explanation: This account primarily saves for police officer ballistic vests which need to be replaced approximately every five years. Vests for the entire Greenland Police Department were last purchased in 2023.

Article 06 - Ambulance Billing

To see if the Town will vote to raise and appropriate the sum of \$6,500 for the purpose of funding ambulance billing expenses, with said funds to come from the Fire and Ambulance Special Revenue Fund previously established. (Majority Vote Required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 9-0-1 Abstain

The projected tax impact rate of this article is \$0.00 per thousand of assessed valuation. **CRF Balance (12.31.23): \$387,155.71**

Explanation: This article is requested annually to permit the fund to pay for the contracted cost of professional medical billing services to recover the cost of use of the ambulance. The fund itself is used to accumulate an amount available to assist with the cost of replacement of the ambulance and fire trucks.

Article 07 - New Fire Station Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of \$75,000 to be added to the New Fire Station Capital Reserve Fund previously established. (Majority Vote Required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 9-0-1 Abstain

The projected tax rate impact of this article is \$0.05 per thousand of assessed valuation. **CRF Balance (12.31.2023): \$301,357.84**

Explanation: This Capital Reserve Fund was established by approval of a petitioned warrant article in 2020 for the purpose of financing all or part of the cost for construction of a new Fire Station.

Article 08 - Change of Purpose, New Fire Station Capital Reserve Fund

To see if the Town will vote to change the purpose of the existing New Fire Station Capital Reserve Fund from the current purpose of "financing all or part of the cost for construction of a new Fire Station" to "financing all or part of the cost for siting, design, or construction of a new Fire Station". Furthermore, to name the board of selectmen as agents to expend from the fund. (2/3 Vote Required)

Explanation: The existing fire station was constructed in 1980, and designed to serve for 20 years, and a town with a population of 2,000 residents. It is functionally and physically

obsolete. This article is requested to expand the scope of the New Fire Station Capital Reserve Fund to include the cost of studies needed for proper siting and design of a new facility, in addition to its actual eventual construction.

Article 09 - Retirement Liability Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Retirement Liability Capital Reserve Fund previously established. (Majority Vote Required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 9-0-1 Abstain

The projected tax rate impact of this article is \$0.01 per thousand of assessed valuation. **CRF Balance (12.31.2023): \$25,256.48**

Explanation: This Capital Reserve fund was established in 2011 for the purpose of funding the retirement liabilities for Town employees.

Article 10 - Town Equipment Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Town Equipment Capital Reserve Fund previously established. (Majority Vote Required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 9-0-1 Abstain

The projected tax rate impact of this article is \$0.01 per thousand of assessed valuation. **CRF Balance (12.31.2023): \$62,102.26**

Explanation: The purpose of this Capital Reserve Fund is for future projects at Town facilities, including but not limited to an HVAC system and upgrading the existing computer hardware and software at the Town Hall.

Article 11 - New Firefighter Position

To see if the Town will vote to raise and appropriate the sum of \$94,000 for the purpose of creating and funding one new firefighter position for the remainder of 2024. The cost of this position for a full year in 2025 is estimated to be \$125,000 and is subject to approval of an appropriation at that time, and in future years. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. (Majority vote required).

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 9-0-1 Abstain

The projected tax rate impact of this article is \$0.06 per thousand of assessed valuation.

Explanation: This article is a request of the Fire Department. If approved, it would create the 8th full-time firefighter position in the Town. Before an ambulance or fire apparatus may respond to a call, it must be staffed by at least two trained persons. In order to keep one full-

time person available for all shifts on a 24-hour, 365-day basis, requires 5 full-time positions to be created. Since we have less than 10 authorized full-time positions, there are shifts where a part-time firefighter must be available to staff the second responding position. It is becoming more difficult to find and retain part-time personnel, since they move to full-time positions in other departments once fully certified as a career fighter. This full-time position is requested in order to reduce the risk of some shifts being less than fully staffed, and to improve response time to calls for service.

Article 12 - Modify the Municipal Transportation Improvement Fee

To see if the Town will vote to modify the Municipal and Transportation Improvement Fund fee originally adopted in 2006 from the current amount of \$2.50 per vehicle registered to \$5.00 per vehicle registered, in accordance with RSA 261:153, VI(b). (Majority Vote Required)

Explanation: These funds are collected at the time of vehicle registration and placed in the Municipal and Transportation Improvement Capital Reserve Fund. The funds are restricted to use on roads and transportation improvements. No funds can be withdrawn without a vote of the Town. **Current Balance: \$225,005.64.**

Article 13 - Rescind Adoption of the Budget Committee

To see if the Town will vote to rescind the adoption of RSA 32:14 by the 1972 Town Meeting, which created the Greenland Budget Committee. If this article is adopted, it will take effect for the 2025 annual meeting, however, the current members of the Budget Committee would serve during the 2025 budget process leading to the 2025 annual meeting, following which the Budget Committee would cease to exist. (Majority Vote Required)

Explanation: This is a non-money article in which the Selectmen seek to have the residents vote as to whether the Town should continue to elect and operate an official Budget Committee, which is optional under RSA 32:14.

Article 14 - Creation of Greenland Cemetery Expendable Trust Fund

To see if the Town will vote to establish the Greenland Cemetery Expendable Trust Fund pursuant to RSA 31:19-a and RSA 289:2-a, allowing all future proceeds received from the sale of burial space permits in Greenland public cemeteries and any interest gained thereon, to be used for the maintenance of cemeteries; and, further, to name the Cemetery Trustees as agents to expend from this fund. Further to raise and appropriate the sum of \$1 to this newly established fund. (Majority Vote Required)

Explanation: This article is a joint effort of the Cemetery Trustees and the Trustees of the Trust Funds to improve the ability of the Cemetery Trustees to access existing funds as needed for the care and improvement of our public cemeteries. No additional taxpayer funding is required. It would also ease the burden of annual accounting and reporting by the Trustees of the Trust Funds. If adopted, new burial spaces would be issued by permit, and no new perpetual care trusts would be created.

Article 15 - Discontinue the Library Future Growth Fund

To see if the Town will vote to discontinue the Library Future Growth Fund created in 2007. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

Explanation: A non-money article requested by the Library Trustees and the Trustees of the Trust Funds to formally discontinue a fund which is no longer needed, and which presently has no balance.

Article 16 - Readopt the Solar Exemption

Shall the Town adopt the provisions of RSA 72:61-64 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying solar energy system equipment under these statutes. (Majority Vote Required)

Explanation: The purpose of this article is to update the terms of the existing solar exemption to allow the value of battery storage systems to qualify for the exemption. Our present article was adopted in 2019, and this change adopts legislative definitions placed into state law in 2020.

Article 17 - Community Power Authorization

To see if the Town will vote to adopt the Greenland Community Choice Aggregation Plan which authorizes the Board of Selectmen to develop and implement a Greenland Community Choice Aggregation Program as described therein (pursuant to RSA 53-E). This program would allow the Town to provide Greenland residents and businesses access to competitive markets for supplies of energy and related energy services. (Majority Vote Required)

Explanation: The purpose of this article is to enable the Town of Greenland to participate in the Community Power program available pursuant to RSA 53-E. If adopted, a plan will be approved by the Board of Selectmen and the Public Utilities Commission to enable the purchase of electric power supplies at a market rate that would be lower than the default rate provided by our supplying utility companies. Residents would be automatically able to participate in the program, but also free to opt-out if they wished to select a different supplier. The Selectmen are advised by an Energy Committee made up of local residents who have studied the issue and recommend approval of this enabling article. The program has been adopted in many of our neighboring towns.

Article 18 - Rescind the SB2 Form of Town Meeting

Shall we rescind the provisions of RSA 40:13 (known as SB2), as adopted by the Town of Greenland on March 10, 2015, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law?" (A 3/5 majority of those voting on the question shall be required to rescind.)

Explanation: This is a non-money article in which the selectmen seek to have the residents vote as to whether the Town should continue to use the official ballot form of government, which is optional under RSA 40:13. If approved, the Town would thereafter be governed under the traditional Town Meeting form of government described in RSA 40:1 through 12, and there would no longer be a deliberative session, and voting on warrant articles using the official ballot.

Article 19 - Modify the Blind Exemption

Shall the Town modify the provisions of RSA 72:37, Exemption for the Blind, to allow an inhabitant who is legally blind as determined by the blind services program, to be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \$100,000, provided that each applicant satisfy the requirements of RSA 72:33 and 72:34 before the exemption is granted? (Majority Vote Required)

Explanation: This is a non-money article inserted by the Selectmen at the request of a resident. It would increase the amount of the current exemption from the present \$15,000 to \$100,000 for qualifying residents. There are presently three residents who would meet these qualifications.

Article 20 - Recreation Capital Reserve Fund

To see if the town will vote to establish a Recreation Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of making long term improvements to existing recreational property owned by the town, and to raise and appropriate the sum of \$1 to the fund. Further, to name the Recreation Commission as agents to expend from said fund. (Majority Vote Required)

Recommended by the Board of Selectmen: 5-0

Recommended by the Budget Committee: 8-0-2 Abstain

The projected tax rate impact of this article is \$0.00 per thousand of assessed valuation.

Explanation: This article is a request of the Recreation Commission and would permit the Town to begin setting funds aside for future capital improvements to existing recreational facilities in the Town.

Article 21 - Recreation Advertising Revolving Fund

To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, to be called the Recreation Advertising Revolving Fund for the purpose of purchasing recreation equipment for use on Town owned recreational facilities. All revenues received for advertising placed upon recreational properties from charges or sponsorships authorized by the Recreation Commission will be deposited into the fund, and 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 fund balance. Further to raise and appropriate the sum of \$1 to be added to the fund for these purposes. 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 and no further approval is required by the

legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. (Majority Vote Required)

Recommended by the Board of Selectmen: 5-0

Recommended by the Budget Committee: 8-0-2 Abstain

The projected tax rate impact of this article is \$0.00 per thousand of assessed valuation.

Explanation: This is a request of the Recreation Commission to allow for the proper deposit and use of funds derived from advertising placed on Town recreational facilities. The Selectmen approved the placement of advertising in 2023, and this fund will allow for the proper accounting and use of the funds to purchase recreation equipment without the need to appropriate additional funds from taxation.