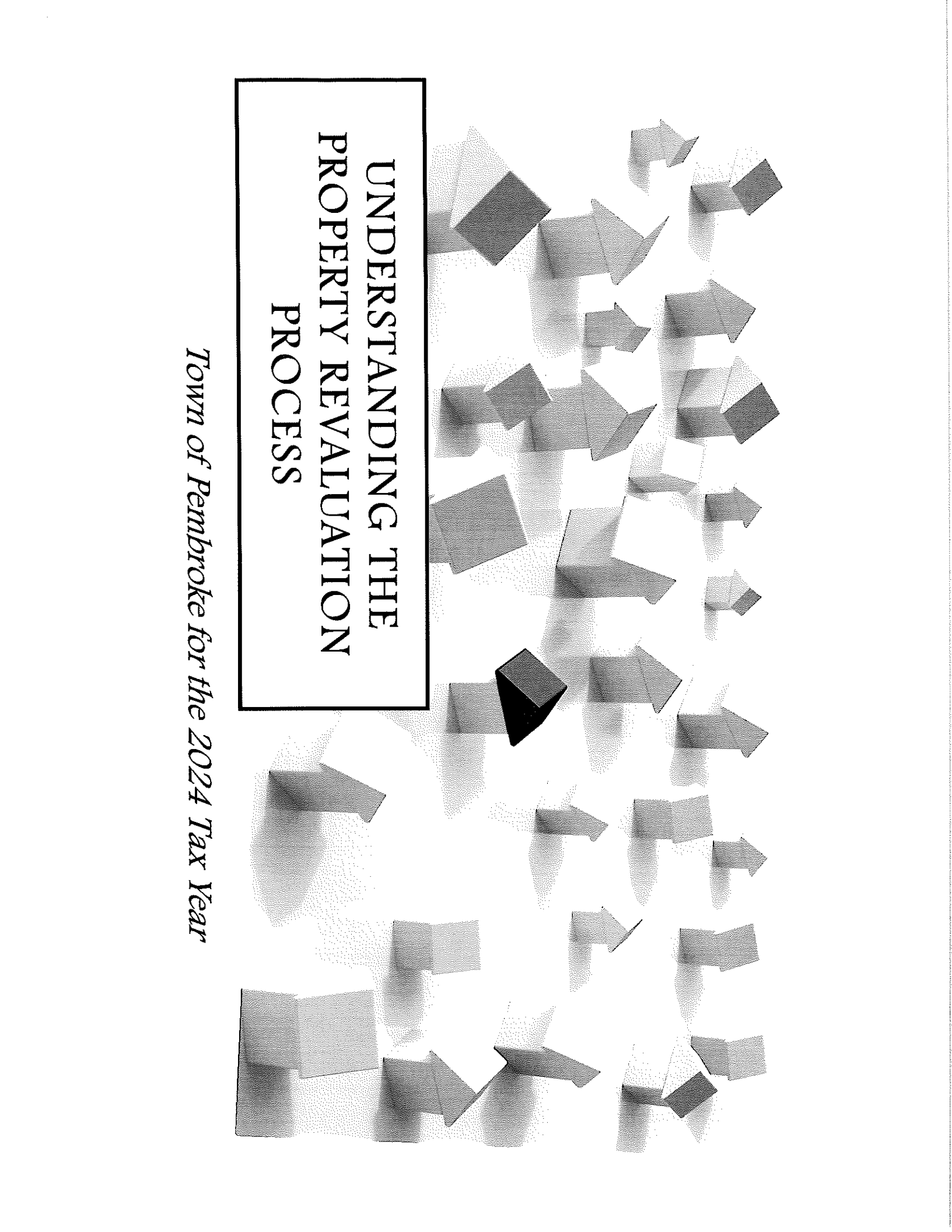


**AGENDA**  
**BOARD OF SELECTMEN**  
**January 17, 2024 AT 6:30 PM**  
**Pembroke Town Hall, Paulsen Room**

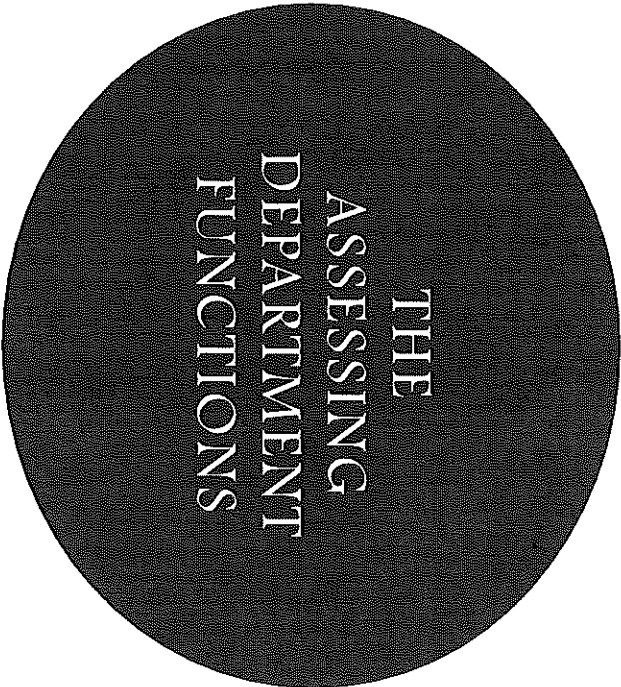
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- I. CALL TO ORDER
- II. CITIZEN COMMENT
- III. SCHEDULED MEETINGS:
  - a. Monica Hurley Corcoran Consulting – 2024 Revaluation
  - b. Public Hearing – Proposed Memorial Park Bond through State of NH DES
- IV. OLD BUSINESS:
- V. NEW BUSINESS:
  - a. NHMA HB 1479 request
  - b. Manifest/Abatements
  - c. Minutes 1/3/24
- VI. TOWN ADMINISTRATOR REPORT
- VII. COMMITTEE REPORTS
- VIII. OTHER/CITIZEN COMMENT
- IX. Non Public - RSA 91-A: 3 II (b) HIRING PUBLIC PERSONNEL
- X. ADJOURN

The background of the slide is a light gray with a fine, dotted texture. Scattered across this background are numerous three-dimensional cubes and arrows. Most of these shapes are light gray, matching the background texture, but they are rendered with shading to give them a 3D appearance. Some cubes and arrows are a darker shade of gray, providing a subtle contrast. The shapes are oriented in various directions, creating a sense of movement and depth.

# UNDERSTANDING THE PROPERTY REVALUATION PROCESS

*Town of Pembroke for the 2024 Tax Year*



## THE ASSESSING DEPARTMENT FUNCTIONS

- Measure and list new construction and all building permits that effect property value
- Value all real estate within the municipality
- Provide Board of Selectmen and Tax Collector with town wide values to generate the warrant for property tax collection
- Review and investigate property tax appeals
- Manage current use, exemptions, credits, timber and gravel taxes
- Record new deeds in CAMA (computer assisted mass appraisal) system. Investigate sales to determine if they are qualified or unqualified

# HOW PROPERTY IS APPRAISED

- Per NH RSA 75:1 "The Selectmen shall appraise all taxable property at its market value." Exceptions are as follows:
- Property in Current Use as per RSA 79-A:5
- Residential rental property developed subject to covenants under RSA 75:1-a which are enrolled in the low-income housing tax credit program
- Land with Discretionary Easements under 79-C:7
- Open space land with conservation restrictions under 79-B:3
- Gravel excavations under 72-B
- Land under qualifying farm structures under 79-F
- Telecommunications poles and conduits under 72:8-c
- Utilities (electric, gas and water utility distribution assets) under 72:8-d

## WHY PROPERTY VALUES MAY CHANGE ANNUALLY

- Building permits for new construction/additions/demolitions
- Physical changes or corrections to existing building and land data  
(i.e. new easement or new siding)
  - Zoning changes
- New subdivisions, boundary line adjustments or lot mergers
  - Increases or decreases to the real estate market
    - Land use changes

\*\*\*\*\*  
\*\*\*\*\*These changes take effect every April 1 st\*\*\*\*\*

# MARKET VALUE

RSA 75:1 “The Selectmen shall appraise all taxable property at its market value”

Market value is what a willing buyer will pay to a willing seller for a property; both buyer and seller acting knowledgeably, prudently, and neither being under any obligation to buy or sell with normal exposure time.

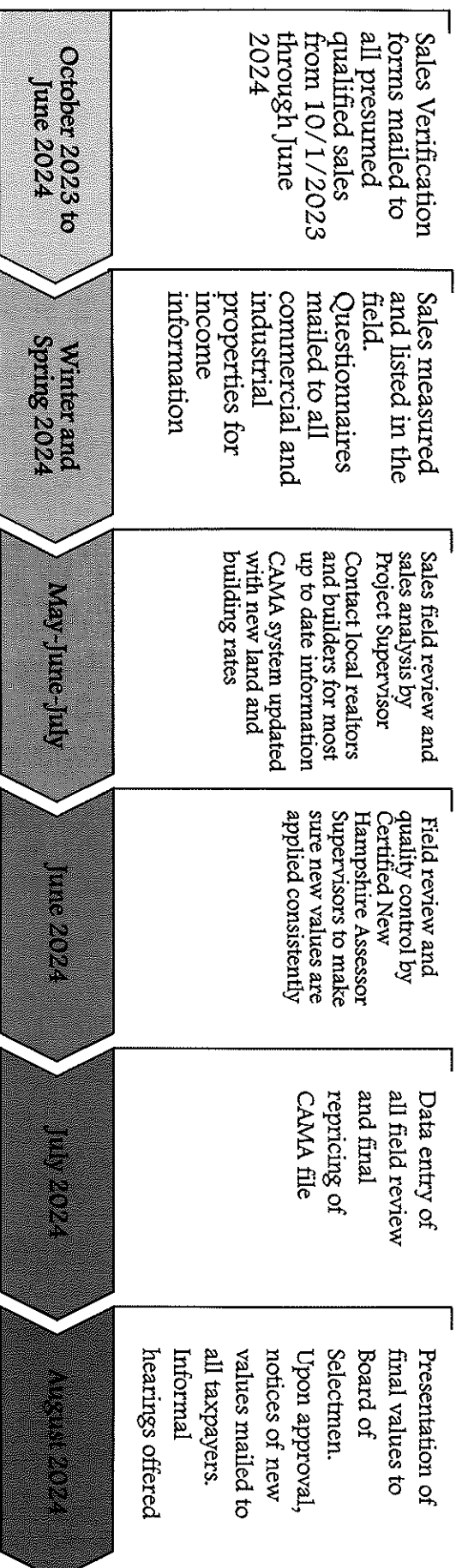
The Assessing Department reviews all deeds monthly to determine if a sale is qualified (arm's length) or unqualified (i.e. foreclosure; relatives; not offered on open market; duress; personal property included; short sales, etc.).

To make this determination the Assessor reviews not only the deeds but also mails sales questionnaires, reviews fee appraisals, consults with local realtors, reviews state PA-34 forms, makes a personal inspection of the property and reviews on-line listings.

# REVALUATION OF PEMBROKE 2024

- Full re-appraisals of all taxable and exempt properties are required at least once every five years by the State of New Hampshire's Department of Revenue Administration (NH DRA)
  - Pembroke's last full revaluation of all property took place in 2019
- Currently, the assessments in town are at 64.9% of market value. This means that assessments are 35.1% below market value
- Example, a house in Pembroke that is currently assessed at \$324,500 but sells in the open market for \$500,000.  $\$324,500 / \$500,000 = .649$
- During a revaluation year, the NH DRA and the NH Assessing Standards Board (ASB) requires that a municipality's assessments be between 90% and 110% of market value

# REVALUATION PROCESS FOR PEMBROKE





## NOTICES AND INFORMAL HEARINGS

- Notices are anticipated to be mailed to all taxpayers in August 2024
- The notice will provide the taxpayer with the new land, building and total valuation for 2024 which will be reflective of market value as of April 1, 2024
- We will conduct in person hearings at Town Hall in late August 2024 (extend if needed) and we will offer phone hearings and accept mailed in questions and documentation from taxpayers. Hearings will provide an opportunity to learn how market value was determined and if any data corrections to the property are required
- Those attending a hearing will receive a second notice indicating a change or no change to their property.

## AFTER THE REVALUATION

- If a taxpayer still wishes to challenge their new assessment after the informal hearing process is completed, they will be able to follow the normal abatement process.
- The abatement application may be filed to the Assessor's Office only AFTER the second issue fall bill is mailed and prior to March 1, 2025.
- The taxpayer should supply any fee appraisals, market analysis or comparable properties to support their opinion of market value.

**PUBLIC HEARING NOTICE**  
**Town of Pembroke**  
**Board of Selectmen**

Notice is hereby given that the Pembroke Board of Selectmen will be holding a Public Hearing on Wednesday January 17th at 6:30 PM at the Pembroke Town Offices located at 311 Pembroke Street to discuss the following 2024 warrant article:

**ARTICLE 3** - To see if the town will vote to raise and appropriate the sum of \$152,000 (gross budget) to defray the cost for the purpose of performing a stormwater infrastructure project for Memorial Park drainage improvements phase 2 and associated MS 4 requirements, and to authorize the issuance of not more than \$152,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and, further, to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and, to further authorize the Board of Selectmen to offset a portion of said appropriation by applying for Clean Water State Revolving Funds (CWSRF) loan. Repayment of the loan funds will include up to 100% forgiveness of loan principal in an amount up to \$100,000. (3/5 ballot vote required)

For questions, please call the Town Administrator at 485-4747, or email at [djodoin@pembroke-nh.com](mailto:djodoin@pembroke-nh.com).

Karen Yeaton, Chairman  
Sandy Goulet, Vice Chairman

## David Jodoin

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**From:** Natch Greyes <ngreyes@nhmunicipal.org>  
**Sent:** Thursday, December 21, 2023 9:50 AM  
**To:** djodoin@pembroke-nh.com  
**Subject:** HB 1479  
**Attachments:** Lobbying\_leg\_ltr.docx

Good morning and Happy Holidays David,

We (finally) have seen publication of this year's anti-lobbying bill, HB 1479. We are collecting letters from our members that we are hoping to have available by the time the bill is heard in the Legislative Administration Committee in early January. I thought that your select board may be interested in signing a letter in opposition to that bill. I have attached a draft/template letter that we have mocked up which provides some talking points. We're, of course, always happy to have boards draft their own.

Let me know if this is something that your board would support signing or if there's anything else that I can help with,  
-N



Natch Greyes  
**Government Affairs Counsel**  
New Hampshire Municipal Association  
25 Triangle Park Drive  
Concord, NH 03301  
Tel: (603) 224-7447  
[www.nhmunicipal.org](http://www.nhmunicipal.org)



Scan to stay informed on legislation  
affecting cities and towns!

*Handwritten signature*

HB 1479-FN - AS INTRODUCED

2024 SESSION

24-2781  
12/05

HOUSE BILL        ***1479-FN***

AN ACT            relative to prohibiting the use of federal, state, or local funds for lobbying activities.

SPONSORS:       Rep. Yokela, Rock. 32; Rep. Ammon, Hills. 42; Rep. Soti, Rock. 35

COMMITTEE:      Legislative Administration

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ANALYSIS

This bill regulates the use of public funds for lobbying activities and establishes certain additional enforcement mechanisms.

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Explanation:     Matter added to current law appears in ***bold italics***.  
                     Matter removed from current law appears ~~[in brackets and struck through.]~~  
                     Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Four*

AN ACT                   relative to prohibiting the use of federal, state, or local funds for lobbying activities.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

1           1 Lobbyists; Prohibited Activities. RSA 15:5 is repealed and reenacted to read as follows:

2           15:5 Prohibited Lobbyist Activities.

3           I. In this section, "public funds" means a grant or appropriation of a state, county, town,  
4 city, village district, unincorporated place, or school district.

5           II. No public funds shall be used to lobby, attempt to influence legislation, participate in  
6 political activity, or contribute funds to any entity for the purpose of engaging in the same.

7           III. Any recipient of public funds that wishes to engage in any of the activities which would  
8 require registration as a lobbyist under RSA 15:1, shall segregate public funds in such a manner  
9 that such funds are physically and financially separate from any other funds that may be used for  
10 any of these purposes. Mere bookkeeping separation of the public funds from other monies shall not  
11 be sufficient.

12           IV. If an entity engages in an activity prohibited in paragraph II, a taxpayer or resident of  
13 this state is entitled to appropriate injunctive relief to prevent further activity prohibited by that  
14 paragraph and to prevent further payment of public funds related to that activity. A taxpayer or  
15 resident who prevails in such an action is entitled to recover from the entity the taxpayer's or  
16 resident's reasonable attorney's fees and costs incurred in bringing the action.

17           V. Notwithstanding any other provision of law, any person who knowingly authorizes  
18 spending of public funds in violation of this section shall be shall be guilty of a Class A misdemeanor  
19 and personally liable for an amount equal to 3 times the amount wrongfully paid or expended,  
20 divided equally to the county, town, city, village district, unincorporated place, or school district  
21 which provided the grants or appropriations.

22           VI. A knowing violation of this section is grounds for discharge of an employee.

23           VII. Nothing in this section shall be construed to limit an entity's ability to provide  
24 information which does not advocate for or against political candidates or legislation.

25           2 Applicability. This act applies only to an expenditure or payment of public funds as defined in  
26 RSA 15:5, I, that is made on or after the effective date of this act, including an expenditure or  
27 payment of public funds that is made under a contract entered into before, on, or after the effective  
28 date of this act.

29           3 Effective Date. This act shall take effect January 1, 2025.

LBA  
24-2781  
11/29/23

**HB 1479-FN- FISCAL NOTE  
AS INTRODUCED**

AN ACT relative to prohibiting the use of federal, state, or local funds for lobbying activities.

FISCAL IMPACT:    ☒ State                      ☒ County                      ☒ Local                      ☐ None

Estimated State Impact - Increase / (Decrease)				
	FY 2024	FY 2025	FY 2026	FY 2027
Revenue	\$0	\$0	\$0	\$0
Revenue Fund	None			
Expenditures	Indeterminable			
Funding Source	General Fund			
Appropriations	\$0	\$0	\$0	\$0
Funding Source	None			

Estimated Political Subdivision Impact - Increase / (Decrease)				
	FY 2024	FY 2025	FY 2026	FY 2027
County Revenue	\$0	\$0	\$0	\$0
County Expenditures	Indeterminable			
Local Revenue	\$0	\$0	\$0	\$0
Local Expenditures	Indeterminable			

**METHODOLOGY:**

This bill adds, deletes, or modifies a criminal penalty, or changes statute to which there is a penalty for violation. Therefore, this bill may have an impact on the judicial and correctional systems, which could affect prosecution, incarceration, probation, and parole costs, for the state, as well as county and local governments. A summary of such costs can be found at: [https://gencourt.state.nh.us/lba/Budget/Fiscal\\_Notes/JudicialCorrectionalCosts.pdf](https://gencourt.state.nh.us/lba/Budget/Fiscal_Notes/JudicialCorrectionalCosts.pdf)

The bill also provides for civil remedies. There is no way to predict how many such actions would occur, but the Judicial Branch has provided average cost information for civil cases in the Superior Court:

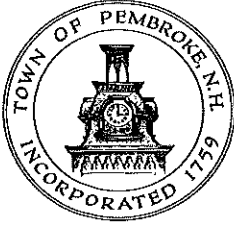
Superior Court	FY 2024	FY 2025
Complex Civil Case	\$1,321	\$1,347

Routine Civil Case	\$494	\$504
<b>Superior Court Fees</b>	<b>As of 1/12/2020</b>	
Original Entry Fee	\$280	
Third-Party Claim	\$280	
Motion to Reopen	\$160	

**AGENCIES CONTACTED:**

Judicial Branch, Judicial Council, Department of Justice, Department of Corrections, New Hampshire Association of Counties, and New Hampshire Municipal Association





**TOWN OF PEMBROKE**  
**TOWN ADMINISTRATOR'S OFFICE**  
311 Pembroke Street, Pembroke, NH 03275  
Tel: 603-485-4747 Fax: 603-485-3967

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January 3, 2024

House Legislative Administration  
Legislative Office Building 301  
Concord, New Hampshire 03301

*Re: HB 1479 and efforts to limit towns' ability to budget for legislative advocacy*

Dear Chairman Hill and Members of the Committee:

To preserve local budget control, bring the best resources to our staff, and access valuable training and education services, the Pembroke Board of Selectmen writes to strongly oppose any legislation intended to make it harder for towns and cities to budget for collective advocacy, like 2023's HB 51 and 2022's HB 1033.

We are members of the New Hampshire Municipal Association, a voluntary, nonprofit organization whose membership includes all 234 of New Hampshire's 234 cities and towns. For us and all its members, NHMA is a source of information, assistance, legal counsel, and legislative advocacy on local government issues. Any legislation that creates an obstacle to using our discretion as a board to maintain our membership threatens not only our access to NHMA and similar entities, but also their very existence as a member founded, member-funded organization.

*Here are three things to consider about how we use our local funds:*

First, as the only organization that provides us with legislative advocacy services, NHMA is a voluntary and member-driven organization that relies on local funds. Those funds are appropriated through the legal, transparent, local budget process led by elected officials who sit on the many boards and committees across New Hampshire. Taxpayers know where their money is going, and they are free to advocate against our membership if they would like. As a result, HB 1479 dilutes the authority of town voters as well.

Second, NHMA is far from the only specialty advocate that would be threatened by this sort of law. Many officials and employees in our town and others are members of professional organizations that provide advocacy services, including but not limited to building officials, assessing officials, town and city clerks, planners, police officers, firefighters, public works employees, and school district officials.

Third, these groups deliver valuable services outside their legislative advocacy. They provide training and educational opportunities, often with state partners, to ensure their members understand the law and best practices. Undermining their ability to exist would mean local officials will not receive explanations of the effects of legislation on themselves and their constituents and must try to make public policy without all the information they need. NHMA was founded for local officials by local

officials in 1941, with a recognition that a shared voice to state leaders was more efficient and more effective than local officials from 234 cities and towns attempting to follow all legislation affecting local government.

HB 1479 threatens the core concept of local control: local voters making decisions about how local funds are spent. We therefore ask the committee to find any proposed legislation aiming to control how we spend our local budgets and pursue collective advocacy *inexpedient to legislate*.

On behalf of the Pembroke Board of Selectmen,

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Karen Yeaton, Chairman Board of Selectmen

**BOARD OF SELECTMEN  
TOWN OF PEMBROKE, NH  
January 3, 2024 at 6:30 PM**

**DRAFT,**

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

Staff: Town Administrator David Jodoin

**I. Call to Order:**

Chairman Yeaton called the meeting to order at 6:30pm.

**II. Citizens Comment**

None

**III. Scheduled Meetings**

Trail Dawgs – Poor Town Road Usage

Bill Palmer, Director of NH Trail Dawgs, explained they lost a landowner's trail permission for the trail off Hardy Road that crosses North Pembroke Road. This cuts off a major route from Bear Brook into Pembroke and ultimately into Chichester. They talked with neighbors and found a route that crosses Poor Town Road that is 200 feet below the current crossing. It is a class VI road. They have spoken to all the landowner's on the road and received permission to travel down the side of it.

Selectman Frederickson asked if there are signs for snowmobiles crossing. Bill explained there is no signage at this point.

Selectman Yeaton asked if Poor Town Road is considered a Range Road. David explained it is considered a private road. David expressed concerns for damage to the road like they have seen in the past on Thompson Road. Bill explained on Thompson Road, they were coming up a hill and spinning off it. This is a flat shot across so it won't cause the same damage. Since this is private property, there will not be 4-wheelers coming across the road like there are on Thompson.

Selectman Yeaton asked about the sight lines from this crossing. Bill explained that there are better sight lines from this crossing than the previous one. Police Chief Gaskell explained the sight lines improve greatly where they are looking to cross.

Selectman Goulet made a motion to allow the Trail Dawgs to cross North Pembroke Road in the vicinity of tax map 14-1/14-2 Selectman Frederickson seconded the motion. Motion passed 5-0.

Public Hearing in accordance with ARSA 53-C:3-a Franchise Regulations of Cable TV Systems

Selectmen Yeaton opened the public hearing at 6:54pm.

Bryan Christiansen shared an updated senior discount with the Board. It is a needs-based discount.

Selectman Yeaton closed the public hearing at 6:57pm.

Selectman Goulet made a motion to approve the contract renewal with Comcast. Selectman Gagyi seconded the motion. Motion passed 5-0.

**IV. Non-Public Session**

Selectman Goulet made a motion to enter into non-public session in accordance with RSA 91-A: 3 II (b) hiring, seconded by Selectman Gagyi at 7:00pm

Roll Call Vote:

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

The Board came out of non-public session at 7:10pm.

Selectman Goulet made a motion to hire Jacob Roz as a Probationary Police Officer with a starting rate of \$24.49. Selectman Gagyi seconded the motion. Motion passed 5-0.

**V. Old Business**

None

**VI. New Business**

Review Draft 2024 Warrant Articles

Selectman Goulet made a motion to approve warrant article 3 as presented. Selectman Bean seconded the motion. Motion passed 5-0.

Selectman Goulet made a motion to approve warrant article 4 as presented. Selectman Gagyi seconded the motion. Motion passed 5-0.

Selectman Goulet made a motion to approve warrant article 5 as presented. Selectman Frederickson seconded the motion. Motion passed 5-0.

Selectman Goulet made a motion to amend warrant article 6 to add the wording for "at least the last three consecutive years" and "to each other for at least the last five consecutive years". Selectman Frederickson seconded the motion. Motion passed 5-0.

Selectman Goulet made a motion to approve warrant article 6 with the amendment. Selectman Gagyi seconded the motion. Motion passed 5-0.

Selectman Goulet made a motion to approve warrant article 8 as presented. Selectman Bean seconded the motion. Motion passed 5-0.

Selectman Goulet made a motion to approve warrant article 9 as presented. Selectman Gagyi seconded the motion. Motion passed 5-0.

Selectman Goulet made a motion to approve warrant article 10 as presented. Selectman Frederickson seconded the motion. Motion passed 5-0.

Selectman Goulet made a motion to amend warrant article 11 to change the word "camera" to "system" and add Memorial Park. Selectman Frederickson seconded the motion. Motion passed 5-0.

Selectman Goulet made a motion to approve warrant article 11 as amended. Selectman Frederickson seconded the motion. Motion passed 5-0.

#### NHMA HB 1479 Request

Selectman Yeaton asked if there are any other organizations that use taxpayer funds for lobbying. David stated there are not. There are dues with NHMA that are paid for with taxpayer dollars.

Selectman Gagyi asked who the sponsors are of this bill. Selectman Yeaton stated it is 3 republican representatives.

The Board would like to ask for more input from the Town Representatives on the background of the bill before deciding to send a letter in support of NHMA.

#### Manifest/Abatements

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

#### Minutes 12/20/23

Selectman Goulet made a motion to approve the minutes of December 20, 2023 as presented. Selectman Frederickson seconded the motion. Motion passed 5-0.

**VII. Town Administrator Report**

Energy Committee has the informational brochure printed.

**VIII. Committee Reports**

Selectman Yeaton – None

Selectman Bean – None

Selectman Gagyí – Budget met for the School overview. They signed a 4-year CBA with the paraprofessionals. It will go to the voters for approval in March. Selectman Gagyí sent three RTK requests for student classroom counts at each school, whether or not they are able to change the contract after the fact, and whose responsibility it is to decide who gets those raises.

Selectman Frederickson – None

Selectman Goulet – None

**IX. Other/Citizen Comment**

None

**X. Adjourn**

Selectman Goulet made a motion to adjourn at 8:17 PM. Selectman Bean seconded the motion, and it was approved unanimously.

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Karen Yeaton, Chairman

For more detailed information, the meetings are now taped and can be seen on [www.townhallstreams.com](http://www.townhallstreams.com) click on Pembroke NH and look for the day of the meeting under the month.