



Northwood Board of Selectmen Minutes of October 13, 2015

Chairman Timothy Jandebeur called the meeting to order at 6:06 p.m.

The meeting opened with the pledge of allegiance.

Roll Call

Selectman Timothy Jandebeur, Selectman Scott Bryer, Selectman Rick Wolf, Town Administrator Joseph Gunter, and Finance Administrator Sandy Garrett.

Special Presentation ~ Photo Contest

Mr. Gunter explained that a photo contest was held and the winners are present. He states that Picetime Puzzles took the winning pictures and made each picture into a puzzle, which were presented to the winners by the selectmen. The winners were as follows:

Libby White
Meagan Brieger
Ben Brieger
Seth Ireland
Saere McGuinness
Scott Ireland

The recipients and parents thanked the selectmen for this opportunity.

Selectmen's Procedures ~ RSA 674:41

Ms. Smith was present to explain the updated policy that she has been working on for the board for the issuance of building permits Class VI and private roads. She stated that Northwood has many of these types of roads.

Ms. Smith states that she and the building inspector have been working together to revise the process as it has been very lengthy for applicants. She explained that the current policy requires the selectmen hold a public hearing every time that a building permit is to be issued on a Class VI or private road that does not have a subdivision approval by the planning board, which is what the statute requires. Selectman Jandebeur stated that this process had not been occurring. Ms. Smith replied that is correct, which is why she previously requested waivers for public hearings on these applications. Ms. Smith added that she does not recall that there were ever hearings conducted with necessary notice in the papers, sent to abutters, as well as department heads, per the board's procedures. However, she stated that the board was receiving the applications and addressing these as regular agenda items.

Ms. Smith explained that one area that she proposed a change in the policy is to remove the public hearing requirement and for the board to continue to address these items as regular agenda items. The other area is relative to residential accessory structure on lots that are already occupied with a residence on Class VI or a private road. She explained that the process for someone to add a shed



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onto their existing property that has had a residence on it for 70 years with access to it could take up to two months as the process must go through the planning board and then onto the selectmen.

Discussion ensued regarding accessory structures. Selectman Jandebour stated that the board will still be able to comment on these applications. Ms. Smith also noted the ZBA process should an applicant not agree with the board's decision.

Ms. Smith stated that the board can waive any part of the application and make a determination on a case by case situation.

Ms. Smith suggested that the board adopt these as amended, send to town counsel for review, and hold a public hearing as this is a change of a procedure.

Selectman Jandebour made a motion, second by Selectman Wolf, to approve the amended procedure relative to RSA 674:41 and to forward to town counsel for review. The motion passed unanimously; 3/0.

Ms. Smith provided the board with two applications for approval. She stated that both applications were approved by the ZBA. She provided a description of each application and information relative to the properties.

After review, **Selectman Bryer made a motion, second by Selectman Wolf, to approve the application to build on a Class VI or private road, for Debra Kovichars, Map 122; Lot 106; Sublot 1.** Selectman Bryer noted that there is an agreement and release signed by the applicant in the folder. **The motion passed unanimously; 3/0.**

Selectman Bryer made a motion, second by Selectman Wolf, to approve the application to build on a Class VI or private road, for BMT Construction, Map 122; Lot 106; Sublots 2 & 3. Selectman Bryer noted that there is an agreement and release signed by the applicant. **The motion passed unanimously; 3/0.**

New Business

Acceptance of Minutes

September 29, 2015

Selectman Bryer made a motion, second by Selectman Wolf, to approve the September 29, 2015 minutes, as written. Motion passed; 2/0/1. Selectman Jandebour abstained, as he was not at the meeting.

Process Assessing Forms and Applications

Intent to Cut ~ Naleid, North River Lake Road

Selectman Bryer made a motion, second by Selectman Wolf, to approve the Intent to Cut, Map 232; Lot 40 and 233; Lot 7. Mr. Gunter noted that the taxes have been paid. Motion



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passed; 3/0.

Selectman Jandebaur noted that the revenues for timber cutting are less. Mr. Gunter stated that the revenue is down; it is cyclical where cuttings are done every few years.

Miscellaneous Signatures/Approvals

Abatements

As a result of the last meeting, Mr. Gunter provided the board with the abatement forms for signatures for Map 216; Lot 64 and Map 122; Lot 132.

Approval Payroll Manifest

Selectman Bryer motioned to approve manifest P-20015, #21, in the amount of \$52,502.49. Seconded by Selectman Wolf. Motion carried; 3/0.

Final 2016 Budget Review

Mr. Jandebaur states that the school spent \$456,000 less than the budget, of which the four warrant articles will be funded in the amount of \$121,000. He added that this is what the voters approved at the last election. He added that there is \$313,000 additional funds in unanticipated revenues. He asked when this money will help the town. Ms. Garrett stated that this will help the town this year and she mentioned the MS forms required to be filled out.

Selectman Jandebaur stated that the difference between last week and this week is the fuel changes, a decrease of \$63,098. Selectman Bryer asked what the default budget is and Ms. Garrett replied that the default budget is approximately \$44,381 higher than last year's adopted budget due to contracts and step increases.

Mr. Gunter noted that the library budget was reduced by \$2,400.

Selectman Jandebaur noted that the administrators review will be due at the end of December. He noted that the budget should be done accordingly. Selectman Bryer stated that the board could do the review in a non-public session. Mr. Gunter will email the evaluation form. Selectman Jandebaur stated that evaluations should be done a yearly basis and he added that Mr. Gunter will be expected to have evaluations done on the employees.

Selectman Bryer stated that he feels that the proposed budget is reasonable. He appreciates everyone's efforts. He noted that the selectmen's budget is less than the department's requested budgets. He stated that he agrees with the budget as proposed. Ms. Garrett stated that the proposed budget is an increase of 0.182% of last year's budget. She added that the default budget is \$18,000 less than the proposed budget.

Selectman Jandebaur stated that he feels that the economic development committee's budget needs to be reduced next year as it is to be a onetime expenditure. Selectman Bryer stated that once the



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website is up and running there should be a decrease as there will only be maintenance fees to pay for.

A discussion was held regarding the final budget. Mr. Gunter stated that this is the last meeting for the board regarding the budget and he would like the budget finalized tonight.

42211 ~ Fire Department

Chief Bassett met with the board regarding some changes to the fire department's budget. Chief Bassett explained that he will change the heating fuel for the Ridge Fire Station from Kerosene to #2 fuel and the department will add the additive.

Ms. Garrett explained that if the board decides to use diesel for heating fuel at the fire station the board will need to sign a waiver releasing Irving from all liability should there be any jelling in the tank, lines, or furnace. She added that the fire department staff will need to add the additive themselves. She stated that this is approximately a \$3,000 savings.

Chief Bassett mentioned line 636/Diesel. He stated that the average this year was \$2.76 per gallon. They used 4,000 gallons last year and have used 2,700 so far. He stated that he has estimated that the department will use 3,500 at \$2.76 per gallon. He suggested reducing the line to \$6,000.

In addition, Mr. Gunter noted that he and the chief discussed line 430/Maintenance. Chief Bassett stated that there are some things that the department will not be able to do such as the filtration system until the well is drilled. He added that some of the work on the garage doors will be done this year. He added that he hopes to complete the work next year along with some concrete work in the front of the building. He added that there is \$1,500 work of electrical work to be completed. He also noted that he would like to increase this amount to \$7,500 instead of the \$5,000 that the board has suggested. Discussion ensued.

Selectman Jandebaur asked about management courses that the chief has taken. Chief Bassett stated that he has four courses coming up this fall. Selectman Jandebaur stated that it would be prudent to fill all of the tanks at the beginning of December.

The board agreed to take the funds from the fuel lines and add them to the maintenance line.

Fire Truck Purchase

Chief Bassett stated that they have chosen a truck for \$270,000. The truck has a wheel base under 200 inches and will hold 500 gallons of water. He added that there will be ample storage for tools and equipment and the truck will be coming with some equipment. Chief Bassett explained that the fire captain has provided a bid to the town administrator for review. Pictures were provided. He stated the new truck will take some time to receive as the chassis may take up to 4 months.



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Selectman Jandebaur asked for a list of items that are needed for the new truck. He stated that the selectmen will decide how to proceed requesting new equipment.

Additional discussion was held regarding selling of other trucks. Chief Bassett stated that they cannot sell the rescue truck until the new truck arrives. As far as the other truck, it could be released early. He added that they are working with the Town of Landaff to expedite the process.

Ms. Garrett expressed concern about the sales not the purchases. She explained that the town can wait for the new truck as the funds can be encumbered; however, because it is a warrant article there are time constraints for selling the trucks; they need to be sold by the end of the year. Discussion ensued. Selectman Bryer stated that the sales of the trucks are not contingent on the sale of the purchase of the new fire truck. He added that the selectmen have the authority to sell equipment. Selectman Jandebaur stated that the sales would then be added into unanticipated revenue.

Selectman Bryer made a motion to approve the purchase of the Rescue Pumper truck, in the amount of \$270,000. Seconded by Selectman Wolf. Motion carried; 3/0.

Selectman Jandebaur commended the fire department in approaching the selectmen relative to the insufficiencies with the original fire truck and proposing a different truck.

Chief Bassett mentioned the salaries of the officers being increased. He provided a list of responsibilities for the officers to justify the increases. A discussion was held regarding an assistant chief position. Chief Bassett stated that there currently is only a deputy chief. He added that this will not affect the full time employees that are officers. Selectman Jandebaur stated that this would not occur until after the elections.

This item was continued to the next meeting.

Selectman Bryer made a motion to approve the selectmen's recommended budget for 2016 in the amount of \$3,512,093. Seconded by Selectman Wolf.

Additional discussion was held regarding the fire and police department's overall increases. Selectman Wolf noted that there have been some raises given that he is not sure as to how they were funded. He explained that when he was a police commissioner the police commission granted a raise to an officer. Selectman Jandebaur stated that the police commission is not under the purview of the selectmen. He stated that salaries are going to be an increase of \$7,765.40 and the department will get their raises despite the selectmen.

Ms. Garrett explained that salaries are budget from April to December. She added that any promotions are absorbed from the department's budget.

Selectman Bryer asked if the town has a canine. Selectman Jandebaur replied yes.



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Discussion ensued regarding the increases. Selectman Jandebaur stated that the majority of the increases are due to salaries and insurance, approximately \$20,000. He noted that the retirement is an increase, which is determined by the state. He added that selectmen do not have any control over the police department. In addition, Selectman Jandebaur stated that the department increase is \$21,000 and this is not a huge increase.

Additional discussion was held regarding a warrant article for an additional officer. Selectman Bryer asked what would happen if the selectmen do not support a warrant article presented by the police commission. Selectman Jandebaur stated that he is not in favor of supporting an additional office. Selectman Wolf agreed.

Selectman Bryer asked for statistics and caseloads of the departments.

Selectman Wolf stated that he is not concerned with the items in the budget that are needed; he is concerned with the luxury items. He stated that the board must do what it is obligated to do. Selectman Jandebaur stated that the residents need to remember that this is the Town of Northwood and all departments should be working together.

Selectman Bryer stated that he would like to propose a warrant article for a COLA increase of 2%. Selectman Jandebaur asked what the COLA increase is. Ms. Garrett replied that it is not known at this time.

Selectman Bryer stated that he has spoken to someone at NHDOT regarding the Bow Lake Bridge. He explained the process of the project. He stated that there are inspections done on a yearly basis and at some point DOT can recommend closing the bridge; however, since it is a town road and town bridge it is up to the selectmen to close it. He added that the board may want to consider closing the bridge due to liability. He stated that at that time the selectmen can present a warrant article to build the bridge; however, the bridge will need to be built to the state's specifications and the town will be reimbursed but only when the time that the bridge is on the list to be repaired. He stated that the tax payers would not see any relief for 9 to 10 years though. He added that if the town decides to repair it, there will not be any funds reimbursed to the town.

Selectman Jandebaur stated that three warrant articles should be done for the next three years of \$80,000 each specifically for the bridge repair. He stated that the bridge is red listed. He added that the board needs to address it and work towards repairing the bridge. He stated that a plan needs to be established as there is only 4 years remaining for the repairs to be done in order to be in accordance with the state.

Mr. Gunter stated that he met with the highway advisory committee and the committee and road agent indicated that DOT red listed the bridge three years ago and gave the town seven years to complete the repairs. He added that the school's bus company utilizes this bridge and to have the bridge out for any length of time would be catastrophic.



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Selectman Wolf expressed concern with the tax payers approving the project.

Mr. Gunter stated that the proposed warrant articles thus far are as follows:

HVAC

Highway

Town Hall Sign

Mary Waldron Beach

Ball Fields - *permission to spend only*

2% COLA Increases

Bow Lake Bridge Repair

Police Officer

Police Department Equipment

Additional discussion is held regarding the warrant articles for the police department. Selectman Bryer stated that he recalls that the lease payments are in the budget for the three cruisers. Selectman Wolf explained that the police department is looking for \$15,000 to build up a fund for necessary cruiser repairs, equipment repairs and replacement. Selectman Jandebour noted that some of the equipment has been transferred from cruiser to cruiser.

Further discussion ensued regarding the salary of a new police officer. Ms. Garrett noted that if the warrant article passes it is rolled into the budget as it is a salary. Selectman Bryer added that the figure proposed is not for a full year. Discussion ensued relative to available grants. Selectman Bryer stated that the police chief noted that there may be grants available. He stated that the grant information should have been researched prior to meeting with the board. Selectman Jandebour added that after the grant funding expires the officer cannot just be fired.

Motion carried; 3/0.

Selectman Jandebour called for a recess at 8:00 p.m. Session resumed at 8:15 p.m.

Selectman Jandebour stated that Mr. Gunter, along with Ms. Garrett, have done a great job working on the budget this year. He stated that he appreciates the hard work that they both have done over the past few weeks.

Unfinished Business

Vehicle Policy

Copies of the vehicle policy were previously provided to the board. Selectman Jandebour stated that he has reviewed other town's policies for suggestions and examples. He suggested the following as the revised policy:



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TOWN VEHICLES

Chapter 114

114-1. General Applicability of Policy:

This policy governs the use of town owned/or leased vehicles used for town business by town employees, contract employees, elected/appointed officials or contracted vendors when acting on the town's behalf. Town owned vehicles may only be used during the conduct of official town business; may not be used for incidental personal errands or stops in route to or from a place of business (except "de-minimis"); and, may not be used outside the town limits except as specifically authorized by a department head or, by the Town Administrator.

General discussion was held relative to "de-minimis" examples.

Departments with special vehicles assigned are responsible for establishing internal procedures for the use of such vehicles that are consistent with the intent of this policy. If an employee is assigned a vehicle as a specific condition of employment, the terms of the employment agreement shall prevail in the event of conflict with the policy.

114-2. Definitions

- A. Assigned Take Home Vehicle.** *A town owned or leased vehicle which is used by a town employee for town business and for regularly commuting directly to and from the employee's Northwood work station and the employee's home.*
- B. Assigned Vehicle.** *A town owned or leased vehicle assigned to a department or town employee only for town use, not for use for employee commuting to and from the employee's home.*
- C. Call Out.** *A directive to an employee to report to a work site during off duty time or day, and/or to respond to emergencies, which require immediate response to protect life and safety.*
- D. De-Minimis.** *Use of a town vehicle for personal use that is **rare and minimal**, such as stopping for a personal errand on the way between and official business use and the employee's home.*
- E. Work Station.** *The office or site where a town employee reports to perform his/her Scheduled work for the Town of Northwood.*
- F. Town.** *Northwood*



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114-3. Drivers of Town Owned Vehicles.

Qualifications. *The person to whom the vehicle is assigned must be at least 18 years old and have a valid driver's license. Drivers of special classes of vehicles must have the appropriate license for that class of vehicle, including a commercial driver's license (CDL) for town owned vehicles that weigh over 26,000 pounds, tow trailers in excess of 10,000 pounds, hazardous materials hauling, or transporting of 15 or more passengers, including the driver. Specialty vehicle or equipment operators must be trained appropriately to operate the vehicle or equipment assigned. Vehicle operators using medication accompanied by a warning against motor vehicle operation during its use shall not be permitted to operate a town vehicle except with the written approval of the physician prescribing the medication. Under no circumstances is operation of a town vehicle authorized after drinking alcoholic beverages or while under the influence of illegal drugs or other controlled substances. Smoking is prohibited in all town owned vehicles. Town employees found to be in violation of this policy shall be subject to appropriate discipline. Department heads are responsible for ensuring all drives meet all the qualification requirements for the vehicle assigned.*

114-4. Assigned Vehicles.

All vehicle assignments require the approval of the department director, head of an organizational unit, or designated supervisor who has administrative custody of a town vehicle. Department heads are responsible for:

Ensuring that the person to whom the vehicle is assigned meets the license requirements for the class vehicle assigned.

- A. Tracking an employee's license expiration date, motor vehicle history including notice of traffic violation or license suspension; managing and scheduling vehicle assignments; notifying the employee of rules and regulations on vehicle use; and, providing an application for a commercial driver's license, if required.*
- B. Insuring that the vehicle is used only for official town business.*
- C. Reviewing and approving the request for assignment of a town vehicle to Staff, contract employees, elected officials, in order that such drivers may be protected under the provisions of the town liability insurance.*



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- D. *Providing a current list of all licensed and qualified drivers to the Town Administrator on at least an annual basis by July 1 of each year, and reporting any change in driver qualification as they occur.*
- E. *Provide the Town Administrator with a list of employees who regularly and ordinarily are assigned vehicles.*

114-5. Assigned Take Home Vehicles.

Assigned take home vehicles must be recommended by a department head and authorized by the Board of Selectmen and fulfill the following criteria:

- A. *Are paid to be on call for a specific duration and are expected to respond when called; or,*
- B. *Assigned to a town employee who is called out for emergencies at least 6 times per quarter, or 24 times a year and have primary responsibility to respond to emergencies which require immediate response to protect life or property. Emergency call outs must be supported by data demonstrating the actual number of emergency responses.*
- C. *For employees who qualify for assigned take home vehicle usage, this policy shall be subject to a 10 mile limit from their work station.*
- D. *Each vehicle user will maintain a daily log for all use beyond town limits. This will note the day, date starting mileage, destination, mileage at town line on return etc. There will be no exceptions. The logs on all assigned take home vehicles will be turned in and inspected by the Finance Director by the 5th of each month.*

A lengthy discussion was held regarding employees taking home vehicles and the distance allowed. A discussion was held regarding complaints received from residents noting vehicles being used out of town by personnel not on duty. Selectman Wolf stated that there is a policy that is not being followed. Selectman Bryer stated that he does not believe that there is a problem with the employees that the selectmen have jurisdiction over. Selectman Jandebour agreed. Selectman Bryer stated that the selectmen have no jurisdiction over the police commission and the commission may allow the officers to take home vehicles. Selectman Wolf added that the town owns the police vehicles. Selectman Bryer suggested obtaining a legal opinion to see if the selectmen can enforce the town policy. Selectman Jandebour replied that he has contacted the town's attorney as well as the NH Municipal Association and both entities indicated that it is a gray area; never been challenged in court. He added that he does not believe that the commission



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will adhere to a town vehicle policy as they are not adhering to the current policy. Selectman Bryer stated that overall he does not have a problem with the policy.

Selectman Jandebour stated that this is the Town of Northwood and really wants to see all departments working together all in single direction to the betterment of the town. He stated that he will be proposing a warrant article to remove the police commission.

Selectman Jandebour stated that he would consider waiving the mileage restriction for one employee if there were an agreement made that the car would be for transportation from the residence to the office, until that employee is replaced at which time the mileage requirement would be adhered to.

Selectman Bryer stated that he does not feel that anything in the proposed policy is unreasonable; however, he mentioned the mileage restriction as it has been past practice to allow one vehicle to exceed the mileage. Selectman Jandebour stated that the selectmen could waive that item for the duration of employment of that person and he would approve it as it has been the past practice and it would only be used for transportation to and from work. Selectman Wolf stated that there is no exception; children should not be transported in the cruisers. Selectman Bryer agreed. Selectman Jandebour stated that because the town has a first responder on a stipend then he feels it is not necessary for the chief to respond to town in an expedition's manner.

Further discussion ensued regarding staff attending conferences and the benefits to the town. Selectman Jandebour stated that if an employee is taking the vehicle to a conference then it should be approved if the policy is followed. Selectman Bryer stated that he would like to see a provision noted in the policy.

Selectman Wolf stated that the undercover cruiser use is being abused. Selectman Jandebour stated that the use of all cars is being abused. Discussion ensued relative to other town vehicles being used in other towns. Selectman Bryer noted that there was at one time a mutual agreement between Northwood and Deerfield to share the animal control officer. Selectman Wolf stated that the agreement is not in effect any more. Selectman Jandebour stated that there are situations with no control.

114-6. Authorized Passengers.

Passengers. All passengers in town vehicles must be employees, contract employees, elected/appointed town officials, or authorized persons traveling in official town business. Any exception to this provision must be approved in writing by the Town Administrator.

Conduct of Passengers. Operators of all town vehicles will be held responsible for the conduct of passengers they are transporting. Smoking is prohibited in all town owned vehicles.



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Enforcement. *Department heads shall be responsible for ensuring only authorized passengers are transported in town vehicles.*

114-7. Personal use prohibited.

A. *Town owned vehicles shall only be used for official town business. Any personal use of a town owned vehicle other than for department authorized or required commuting directly between the employee's home and his/her Town work station is prohibited; and*

B. *Any trip or portion of a trip for which the expenses would not otherwise be reimbursable by the Town is prohibited; and*

C. *Any trip or portion of a trip is prohibited that would transport an unauthorized passenger.*

114-8. Parking. *Assigned vehicles that are not being used for out of town trips are to be returned each night to their usual parking place on town property, except as authorized by the Town Administrator.*

114-9. Traffic Violations. *The town will not be responsible for moving traffic violations incurred by drivers of town owned vehicles.*

114-10. Seat Belt Use Mandatory.

A. *All drivers and passengers shall wear seat belts in any town vehicle that is equipped with passenger restraints (seat belt assemblies of the lap or lap/shoulder design), except as specifically authorized by department policy for the operation of special purpose vehicles. No vehicle shall be operated when the number of occupants exceeds the number of passenger restraints available.*

B. **Compliance.** *Every driver and passenger is responsible for complying with this policy. Supervisors and peers at every level should ensure compliance by monitoring their fellow employees' use of seat belts. Department heads shall enforce the use of seatbelts in all town vehicles. Failure to comply with this policy will result in disciplinary action.*

114-11. Insurance. *Authorized drivers of town owned vehicle used in the conduct of official business are insured by the town against bodily injury and property damage liability.*



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114-12. Operating and Servicing Vehicles.

A. Standard Operating Procedures. Town vehicles shall be operated and serviced in accordance with the manufacturer's recommended standard procedures. Department heads are responsible for establishing and maintaining a preventative and corrective maintenance program for all assigned vehicles.

B. Vehicle Titles & Purchase Contracts. All permanent vehicle title and financial records will be held and maintained by the Town Administrator.

C. Maintenance of Vehicle Service Records. Service and maintenance records will be maintained by the department to which the vehicle is assigned.

D. Operator Service Responsibility. Vehicle operations are required to conduct routine operator's service checks prior to and during the operation of the vehicle to insure that fuel levels, tire pressure, oil, water, windshield washer, and battery are properly maintained. If corrective maintenance or repair is required, all vehicle defects shall be promptly reported to the head of the administrative unit to which the vehicle is assigned, to ensure arrangements can be made for appropriate and timely service. Operators are to immediately inform their supervisors if a vehicle becomes disabled and unsafe to operate. Department heads shall be responsible for ensuring vehicles assigned are properly maintained by employees under their supervision. Under no circumstance will vehicles be operated with defective safety equipment in violation of New Hampshire Motor Vehicle Laws.

E. Authorized Fuel. Use of gasoline, diesel fuel, and/or fuel admixtures shall in accordance with the manufacturer's recommendation specified for the vehicle and the operating conditions. Unless otherwise required due to out of town operation, refueling of vehicles will be done at town contracted facilities.

114-13. Use of Town Seal

A. All Town owned vehicles shall have affixed the standard Town of Northwood town seal. Such seal shall be as shown below, and be of minimum 12" diameter in dimension.





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114-14. Internal Revenue Service rules for employer provided vehicles.

A. Use of Employer Provided Vehicle Taxable. Per IRS code section 61, the personal use by an employee of a vehicle provided by an employer is a fringe benefit, unless specifically excluded as a non-personal use vehicle. The taxable value of personal use of a vehicle provided by an employer must be included in an employee's gross income and is subject to income tax and social security withholding and reporting requirements. Any questions regarding the valuation of employer provided vehicles should be directed to the Finance Department.

B. Rules for Determining Taxable Valuation. The taxable value of a vehicle may be determined by using one of three rules; Automobile Lease Value Rule; Vehicle Cents-per-mile Rule; or, Commuting Rule. The Automobile Lease Value Rule is applicable to all elected officials and employees whose pay is equal to Federal Executive Level 5, because neither of the first two rules typically applies to town employees; the town has chosen to use the commuting valuation rule for eligible employees unless an employee requests that another rule be used. The Commuting Rule is used because it requires less written documentation on the part of the employee. The taxable value of the employer provided vehicle is established as \$3.00 per day or \$55.00 per month maximum. The town will use the period from January 1- December 31 (the tax year) as the reporting period for employees using the Commuting Rule. This value will also be used as the basis for FIT payroll withholding, and for deductions for FICA and Medicare contributions for the next year. The total taxable value of the commuting benefit will be included in an employee's gross income and will be reported on the following January's Form W-2.

Commuting Rule guidelines applicable are:

\$3.00 per day is non-cash taxable fringe benefit to the employee, included in gross income.

Can be used only if the following requirements are met:

Employer owns or leases the vehicle and provides it to employee to use in business; for bona fide NON COMPENSATORY business reasons, employer requires employee to commute in the vehicle.

Employer establishes a written policy with NO PERSONAL USE other than commuting De Minimis use.



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Employee does not use the vehicle for personal use or De Minimis personal use, and employee is not a control employee (elected official, part owner, or high salary) De Minimis Use Defined. Town vehicles are provided to employees with the intent that they be used primarily for official travel and that personal use should be limited to commuting or De Minimis personal use. De-Minimis personal use is defined as any use for personal purposes whose value is so small that accounting for it would be unreasonable or administratively impractical. A typical De-Minimis use would be stopping for a personal errand while driving home from work.

C. Qualified Non-personal Vehicles Excluded. *A qualified non-personal use vehicle is any vehicle the employee is not likely to use more than minimally because of its design. Qualified non-personal use vehicles include:*

Clearly marked police and fire vehicles.

An ambulance or hearse used for its specified purpose.

Any vehicle designed to carry cargo with loaded gross weight greater than 14,000 pounds.

Tractors or other special purpose vehicles.

D. Vehicles Included. *Unless the vehicle is specifically qualified as a non-personal use vehicle and the employee uses the vehicle for personal use, including commuting, the personal use is considered a non-cash taxable fringe benefit. It is an employer's responsibility to determine the actual value of this fringe benefit and include the taxable portion of the employee's income. A typical example is the use of a town owned pickup truck. The pickup truck must have the name of the town marked on the vehicle.*

The employee is allowed to take the vehicle home regularly because she/he is "on call". The vehicle is not qualified as a non-personal use vehicle, thus the commuting is a non-cash taxable fringe benefit.

114-15. Record Keeping Required.

Employees must verify commuting use of town vehicles the Vehicle Use Certificate Form (Attachment 1). This form must be turned into the Finance Department MONTHLY within 5 working days of the close of the month along with all fuel receipts and Motor Vehicle forms assigned to each vehicle as previous motor vehicle policies require. All certification forms filed for the tax year must be completed by December 15th of each year.



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Emergency service vehicles are exempt from this town policy. Each emergency department head must enforce departmental vehicle policies and provide a copy of each signed policy to the Town Administrator for personnel file record keeping.

Selectman Jandebaur stated that he will have the proposed changes made accordingly and the revised document will be provided prior to the next meeting at which time the board can finalize and approve.

Deeding Properties

Mr. Gunter noted that there were two parcels that the board was to do drive-bys and discussion of deeding the properties was continued to this meeting. He explained that the properties will be deeded if the board takes no action. Selectman Jandebaur did view the properties and feels that the process of deeding should move forward. He briefly described the properties. Selectman Bryer stated that he was not able to view the properties. Selectman Wolf asked about the balances due and if it is beyond the cap amount of \$1,000. Mr. Gunter noted that the parcels are owned by one person. Selectman Jandebaur stated that the tax collector has requested that if more than one parcel is owned by one person she would prefer that the town deed all of the properties. Selectman Wolf expressed concern that the board is being consistent. Mr. Gunter replied that this process is consistent with the process and what the board addressed last week.

Selectmen's Report

Selectman Wolf

Selectman Wolf asked about the snow plowing contracts and who will be in charge. Mr. Gunter stated that there are interviews being held this week for the highway laborer position as well as for the part-time plow person.

Selectman Bryer stated that he believes it is the responsibility of the road agent to direct the staff accordingly. Selectman Jandebaur stated that the town administrator and road agent are both new people. He added that he feels that the town administrator has been doing a great job relative to working with the road agent regarding the recent road projects.

Discussion ensued regarding the duties of the town administrator. Selectman Wolf stated that it is not the job of the town administrator to run the highway department. Selectman Bryer stated that the town administrator position is to coordinate with all departments. Selectman Jandebaur stated that he is pleased with the work being done so far in the town. Selectman Bryer asked how the highway department should be addressed. Selectman Wolf commented that the board should have hired a former employee. Selectman Bryer stated that there is a process to follow and he asked if an application was filed. Selectman Jandebaur agreed that the process must be followed. Mr. Gunter stated that a former employee was asking for a full-time position and this is not a full-time position; it is, at most, 32 hours. He added that as far as the roads being addressed during the winter months, calls can be set up between him and the highway department. Selectman Wolf



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stated that the person was only interested in working for the winter months. Additional discussion ensued.

Selectman Jandebour requested that the vacant positions be expedited at this point. Mr. Gunter updated the board as to the status of the positions.

Adjournment

Selectman Bryer motioned to adjourn at 8:45 p.m. Selectman Jandebour seconded. Motion carried; 3/0.

Respectfully submitted,

Lisa Fellows-Weaver
Board Secretary