



Northwood, NH Board of Selectmen Agenda February 8, 2022

You may also watch the meeting live on the Town Website at this link:

<https://livestream.com/accounts/28706232/events/8784532/player?width=640&height=360&enableInfoAndActivity=true&defaultDrawer=&autoplay=true&mute=false>

6:00 pm Call to Order, Roll Call, Pledge of Allegiance

Citizen's Forum (15-minute limit, 3 minutes/speaker)

ONGOING BUSINESS

- **Approve Minutes**
January 25, 2022
- **Consent Agenda**
- **TA Reports / Items for Board Action**

OLD BUSINESS

Review for Action: Review of Deliberative Session Results

NEW BUSINESS

Review for Action: Town Auditors Contract Renewal for Fiscal Years 2021, 2022, 2023

Review for Action: Zoning Board of Adjustment Alternate Member Appointment - Steve Kasanovich

Review for Action: Review the Established Process for Board and Committee Reappointments

Review Board Tasker Manager

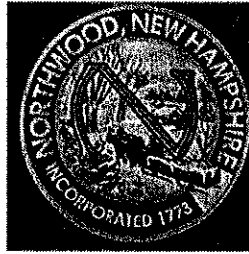
Board Committee Reports.

Citizen's Forum (15-minute limit, 3 minutes/speaker)

Nonpublic Session if needed RSA 91-A:31l ()

Adjournment

***Any person requiring interpretive or other accommodations is asked to contact the Town Office at least 48 hours prior to the start of the meeting.**



**TOWN OF NORTHWOOD
BOARD OF SELECTMEN**

**Town of Northwood 818 First NH Turnpike Northwood, NH 03261
(603) 942-5586**

**Board of Selectmen Meeting Minutes
January 25, 2022**

ROLL CALL: Vice-Chairman Matt Frye, Select Board Member Beth Boudreau, Select Board Member Tim Colby, Select Board Member Jim Guzofski, Chairman Hal Kreider attended remotely. All votes will be done by roll call vote.

STAFF PRESENT: TA Walter Johnson, Robert Young EMD, Chief Tetreault

6:00 P.M. Vice-Chairman Matt Frye opened the Northwood Board of Selectmen meeting with a roll call and led the Pledge of Allegiance.

Citizen's Forum:

Cheryl Dean presented a petition to the Board opposing a mask mandate. She also read a portion of an email submitted by Cheryl Barnhart to the Board of Selectmen as follows:

“I worry that not only attendance of meetings will demand mask wearing before entering, but also other vital activities will again demand mask wearing. This was a particular concern for me last June when I was not able to vote in the main voting area on election day.

My husband and I were instructed to enter on a different side of the building. We were not allowed to put our ballots in the voting machine (or even stand there and watch someone else do it.) We had to put our ballots in a low security small wooden locked box. There were not two people in the room at all times.

Some people are being made to give up their sovereign health choices in order to enjoy the rights that others are freely given. As I wish for our town to not be divided and for us all to enjoy our freedoms, I feel I must speak up.”

Vice-Chairman M. Frye read the petition presented tonight into the record and announced it had 50 signatures. “We, the undersigned registered voters in the Town of Northwood, NH hereby petition the Board of Selectmen to NOT implement any type of mask mandate, mask order or mask rule in the town of Northwood NH.”

Vice-Chairman Frye read the following emails received for Citizen's Forum.

Dated January 17, 2022: “Dear Northwood Select Board, I recently watched a video of a Northwood resident requesting a mask mandate in our town and was deeply concerned at the request as well as the misinformation she used to back up her request. I do not need politicians or scared people filled with misinformation making health decisions for

45 me or anyone else. Masks do not prevent transmission of Covid and they have harmful
46 effects. Let's not have a repeat of last year's town meeting and voting disaster. The
47 treatment of people who could not mask was unnecessary and unacceptable. We need
48 do better this year. No mask mandate. Sincerely, James Dean."

49
50 Dated January 21, 2022: "I want to express my opposition to another town mask
51 mandate. Masks should be a personal decision, not to mention virtually unless against
52 the current virus. Representative Tudor, Rockingham 1 Northwood."

53
54 Dated January 14, 2022: "Dear Board of Selectmen, I am commenting on the request
55 that the Town of Northwood go back to a mask policy in all town buildings per the BOS
56 meeting of 1/11/22. At this point in the pandemic we have learned to live with Covid
57 regardless of the Omicron Surge. The mask debate could go on forever with studies on
58 both sides of the issue and the overall majority of NH residents have decided to take it
59 upon themselves to make the decision to mask or not mask, with the exception of
60 medical facilities. In Concord this past week their Council voted against implementing
61 a town wide mask policy a second time. [https://patch.com/new-hampshire/concord-](https://patch.com/new-hampshire/concord-nh/concord-city-council-overwhelmingly-rejects-new-mask-mandate)
62 [nh/concord-city-council-overwhelmingly-rejects-new-mask-mandate](https://patch.com/new-hampshire/concord-nh/concord-city-council-overwhelmingly-rejects-new-mask-mandate) Even Concord
63 realized that the public is tired of mask mandates.

64 The goal post never stops. Vaccines have not worked against the Omicron surge
65 as I know of 20 people from one event that were infected with Omicron who were
66 vaccinated and boosted. The reason that super spreader happened because a person
67 with viral symptoms showed up at a holiday event thinking they had a cold. The real
68 issue to prevent the spread is for people who are sick to stay home and not attend town
69 meetings. I would expect the town leaders to concentrate on that most important
70 mitigation technique at this stage in this pandemic. Anyone with cold or flu symptoms
71 should not be attending a meeting. At this time no one even wants a bad cold making
72 your immune system vulnerable. I have had conversation with people that really did not
73 understand vaccination does not mean you cannot get Covid or spread Covid. Hopefully
74 that myth has died in the Omicron surge.

75 I would guess that if this were voted on by our Northwood citizens they would
76 vote against a mask mandate. Everyone I know is concerned about the spread in this
77 current surge but we are being as careful as we can while at the same time facing our
78 medical fears and learning to live with it, mask free in most situations. I feel horribly for
79 those with a high medical risk and I would like the town to offer every accommodation
80 to protect those people with social distancing, air quality, etc. The town should have
81 N95 masks available for meetings for the vulnerable. Those are the correct masks for
82 vulnerable people. On very few occasions I have had to wear a mask for an extended
83 period of time and they are not healthy. What are we truly breathing into our lungs
84 through the myriad of masks out there? The paper ones are disgusting after a very short
85 period of time, yet no one brings up those health issues. If the Board decides to go down
86 the mask road you will be forever monitoring the number of cases. My final argument is
87 that we currently do no mandate masks for the flu or cold season. Concentrate on
88 keeping sick people from meetings and extending every accommodation to the
89 vulnerable. Mandates are not the way to go at this time in the pandemic. Thank you,
90 Judy Burke."

91
92 **Minutes:**
93 **Motion: "To approve the minutes of January 11, 2022, as presented."**
94 **Motion: T. Colby**

95 **Second: B. Boudreau**
96 **Motion carried by roll call 4/0/1 with Matt Frye abstaining as he was not at the**
97 **meeting on January 11, 2022.**

98
99 **Consent Agenda:**

100 Payroll Manifest dated January 26, 2022. Batch # 012622 for \$57,956.31.
101 Accounts Payable Manifest dated January 19, 2022. Batch #40 for \$10,225.45 This
102 batch consisted of normal operating expenses for 2022.

103 Accounts Payable Manifest dated January 19, 2022. Batch #41 for \$14,562.11.
104 Included are a payment to Morton Salt for \$4,485, snowplow contract payment to
105 Purpora & Sons for \$3,200, and \$3,500 for the final 50% of the cost of installing the
106 new heating units in the Narrows fire station.

107 Administrative Abatements: The Village at Mead Field – Map 222-28 for \$721.06
108 Land Use Change Tax for Map 235, Lot 34-3 for \$4,990.00

109 **Motion: “To approve the consent agenda as presented.”**

110 **Motion: T. Colby**

111 **Second: B. Boudreau**

112 **Motion carried by roll call vote 5/0.**

113
114 In answer to a question by Selectman Guzofski, TA Johnson explained the new payroll
115 system uses the check date as the batch number. The accounts payable system creates
116 a consecutive batch number.

117
118 Vice-Chairman Frye asked the reason for Chairman Kreider’s remote participation
119 tonight. Chairman Kreider stated it is due to medical reasons and his wife Irene is in
120 the room with him.

121
122 **Current Covid Guidelines for Town Buildings:**

123 Currently there is no mask mandate for public buildings in Northwood. The Board
124 asked Robert Young to join them for a discussion. Bob reported that in NH the wave
125 should drop substantive over the next 2 weeks. By town meeting time, it should be
126 back to how it was during the summer. 90% of the current cases is Omicron, which is
127 good news because the contagious stage is over quickly, usually within 3 days. Bob
128 was going to suggest we look at putting in a mask requirement for meetings in the town
129 hall and review it at the next meeting when things will be better.

130 **Motion: “To put a mask mandate in place for town buildings with a plan to review**
131 **the rule at the very next meeting.”**

132 **Motion: M. Frye**

133 **Second: B. Boudreau**

134 Selectman Guzofski asked how to accommodate the people that can’t wear a mask and
135 what would we be trying to accomplish with a mandate. Selectman Frye referenced Bob
136 Young’s email that stated that numbers did drop in Keene and Berlin when masks were
137 mandated. He added that how to accommodate the others will be a question on either
138 side of the debate. He would rather have the bar set on the side of safety as opposed to
139 not and find ways to accommodate people, like remotely. Selectman Guzofski feels we
140 should let people decide for themselves to mask or not. Let everyone make their own
141 personal decisions. He is concerned with jumping into something for just 2 weeks.
142 Selectperson Boudreau asked if we can do the Deliberative Session with a section of the
143 gym designated for the masked separate from the unmasked? Chairman Kreider asked
144 what the school policy is right now. TA Johnson reminded the Board that they have no

145 authority over the school buildings and when at the school we will have to abide by their
146 rules. Selectman Frye commented that there are boards and committees that meet in
147 the meeting room of the town hall regularly. Personally he would feel better if everyone
148 was masked at a meeting. Selectman Guzofski said it is a personal decision and
149 questioned if the Board has the right to make those decisions for everyone in town? He
150 added that many people have spoken against the mandate, especially for only two weeks.
151 Chairman Kreider feels that a majority of people will make the right decision without a
152 mandate. Vice-Chairman Frye called a vote on the motion.

153 **Motion failed 4/1 by roll call: B. Boudreau No; T. Colby No; H. Kreider No; J.**
154 **Guzofski No; M. Frye Yes.**

155
156 **Moderator's Plans for Deliberative Session and Voting Day:**
157 Keith McGuigan, Moderator, spoke about plans for the upcoming Deliberative Session.
158 The elementary school gym has been reserved for the event. He will have a chained off
159 section on the left side of the gym for masked audience members. The school rule is that
160 masks are required if 6 feet of space cannot be maintained. Masks will be available for
161 those that want them. There is a school board meeting tomorrow night that Mr.
162 McGuigan will attend and hopes they will decide that the moderator can adjust the
163 school guidelines for town meeting events only. He asked TA Johnson to make sure
164 there will be enough tables available, and that staff is aware of how to set up the gym.
165 TA Johnson stated that he has already lined up Steve Robert for the technical aspects
166 of the meeting and details will be confirmed. Selectman Guzofski asked if there are plans
167 to alleviate the parking issues at the last town meeting and help the elderly with easier
168 access to the building. Mr. McGuigan is going to be talking to the Police Chief about
169 those issues.

170
171 **TA Report:**
172 Staffing update: We are still looking for a fulltime firefighter. Chief Tetreault addressed
173 the Board about options for hiring. He stated that the fulltime position has been posted
174 for some time and they have had trouble attracting qualified people. There are a few
175 good applicants, but none have passed the physical ability test (CPAT) and therefore are
176 not full time certified. There is a CPAT test next month in Florida. One in-house
177 candidate is planning to attend. The other in-house candidates are preparing for the
178 test. Chief Tetreault suggested hiring a qualified candidate and give them a year to pass
179 the CPAT test. In the meantime, they would only be included in the New Hampshire
180 Retirement System under Group 1, not Group 2 like other career firefighters. We could
181 hire a part-time candidate and have them work full time hours until they passed the
182 CPAT test. The only restriction is that they would have to work under the 1560
183 maximum hours/year for a part time position. Chief Tetreault recommended the Board
184 hire the best possible part time candidate and use them as a fulltime position until they
185 pass the CPAT. In the meantime, they could respond to all calls because they would
186 not be considered a career firefighter until they pass the CPAT test. Selectman Colby
187 asked about benefits. TA Johnson said if they are scheduled over 32 hours a week they
188 are eligible for full time benefits, but would not be part of the more expensive Group 2
189 until they pass the CPAT. The consensus of the Board is to allow the Chief to move the
190 firefighter candidate into a fulltime position with the stipulation that he passes the CPAT
191 test prior to July 1, 2022. TA Johnson explained this is a conditional offer to a
192 particular person based on those terms and not a change to the personnel policy.

193

194 Lighting upgrade project: The project was planned to start on January 24, but some
195 parts are still missing. Once the parts are delivered, the project will start.

196
197 Auction property issue: There were two lots on Tasker Shore Road that were offered as
198 two separate lots, but they were not legally subdivided. The town has been working with
199 the Zoning Board and got approval last night for the variance to separate the lots on a
200 private road. They will be going to the Planning Board with a subdivision application.
201 Hopefully this can be expedited and close the sale on the lot that needs to be subdivided.
202 This is not being done to benefit a particular Board of Selectmen member. This is to
203 correct a previously unknown misrepresentation of the lots by the Town for the past 30
204 years or so.

205
206 Painting of the town hall meeting room was done on January 19th. We are looking at
207 options for window treatments. TA Johnson will be meeting with Chairman Kreider over
208 the next week to go through the remaining materials in the hall to be disposed of.
209 Hopefully can move forward with putting up the photographs and prints on the walls.

210
211 The filing period is open for elected offices until 5:00 p.m. on January 28.

212
213 The Department of Revenue Administration and Town Counsel have reviewed and
214 approved the MS737 budget, the default budget, and the warrant.

215
216 Upcoming meetings: The Board of Selectmen will meet on February 8 and 22. The
217 Deliberative Session is February 5 at Northwood Elementary School at 9:00 a.m.

218
219 Annual report: TA Johnson asked the Board to either amend, revise, or approve the
220 BOS town report. A final version is provided in the sign file for signatures.

221
222 **Final Review FY22 MS-737 Operating Budget, MS-DTB Default Budget and the**
223 **Warrant:**

224 The final warrant, the MS-737 budget form, and default budget were presented for
225 review and signatures. The proposed budget is the amount recommended by the Budget
226 Committee and they sign the MS-737 budget form. The default budget is signed by the
227 Board of Selectmen since it was created by them. All these documents must be posted
228 on or before Monday, January 31 at the school, post office, and town office.

229
230 **FY21 Budget Report/Status and Year End Closing:**

231 The Board has the un-audited FY21 Budget Report. TA Johnson explained that all prior
232 encumbrances have been removed because they were either expended or carried forward
233 into FY22. The budget unexpended amount vs the default budget is \$118,825. That
234 number will change slightly when the auditors pick up any remaining 2021 expenses.
235 We did have to postpone some of the expenses we felt were necessary in 2021 and will
236 be behind a little going into 2022. Some departments went over budget due to several
237 different factors. These were compensated by other department budgets. The bottom
238 line is within the default budget.

239
240 **Plans/Presentation for Deliberative Session:**

241 Chairman Kreider stated he would like to have a small presentation at the Deliberative
242 Session, even if just to summarize this year and how the Board plans to move the town
243 forward next year. He also wants to discuss the Board of Selectmen making a motion

244 to adjust the budget at the Deliberative Session to the amount they recommended. He
245 is prepared to make a motion but wants the Board to stand together. All Board members
246 agreed. It was also the Board's consensus to do a slide show. Chairman Kreider and
247 TA Johnson will draft one and send it out for review.

248
249 **Library Board of Trustees Alternate Member Appointment – Karen Riley:**
250 Vice-Chairman Frye read a November 12, 2021 letter to appoint Karen Riley as a Library
251 Trustee until March 2022. This request from the Trustees had been lost and TA
252 Johnson just received it last week.

253 **Motion: “To appoint Karen Riley to the Library Trustees until March, 2022.”**

254 **Motion: T. Colby**

255 **Second: B. Boudreau**

256 **Motion carried by roll call vote 5/0.**

257
258 **Board Tasker Manager:**
259 TA Johnson has added the improvements to the town hall and looking into a solar array
260 on a town owned property to the list. Selectwoman Boudreau asked TA Johnson to get
261 back to doing policies updates. He reported that he is and currently is working on a re-
262 write of the personnel policy.

263
264 **Committee report:**

265 Selectmen Guzofski reported the Budget Committee held their required public hearing
266 on the budget. He recalled a comment by a Budget Committee member that he would
267 like to “box in the Selectmen” to still give the cost-of-living adjustments if the budget
268 passed. Selectman Guzofski felt these types of statements are offensive and need to
269 stop. He added that everyone should be working together for the benefit of the town.

270
271 Selectmen Frye said there will be a youth fishing derby on February 26 on Harvey Lake.
272 The Recreation Commission met in the center school building. Recreation Director
273 Blewitt has been working to get that building fixed up and usable.

274
275 **Citizen’s Forum:**

276 Keith McGuigan spoke as a taxpayer. He asked to have the Deliberative Session put
277 on the website to help publicize it. TA Johnson agreed and said it had been, but with
278 new postings it had moved down the list. It will be reposted on the calendar.

279
280 Chief Tetreault spoke as a non-citizen. He said they will be sending a contingent from
281 the Fire Department to Baltimore, especially since several Northwood firefighters have
282 ties to the Baltimore community.

283
284 **Motion “To go into nonpublic session to discuss a personnel/hiring matter under**
285 **RSA 91A: III 3 (a)**

286 **Motion: T. Colby**

287 **Second: B. Boudrea**

288 **Motion carried 5/0 by roll call vote.**

289
290 **Resumed Public Session at 7:50PM**

291
292 **Motion: “To seal the non-public minutes because it is determined that divulgence**
293 **of this information likely would render a proposed action ineffective”.**

DRAFT

294 **Motion: T. Colby**
295 **Second: B. Boudreau**
296 **Motion carried 5/0 by roll call vote.**

297
298 **Motion: "To adjourn"**

299 **Motion: J. Guzofski**
300 **Second: T. Colby**
301 **Motion carried 5/0 at 7:52PM.**

302
303
304 Minutes respectfully submitted by
305 Cheryl Eastman
306

Northwood NH Consent Agenda for February 8, 2022

Accounts Payable Manifest dated February 2, 2022

Batch # 42 for \$98,267.72

Accounts Payable Manifest dated February 2, 2022

Batch # 44 for \$228.82

Treasurer's Report – N/A

Administrative Abatements

Abatements Recommendations:

James Hadley – Map 235 Lot 26 - \$64.98

Property Tax Exemptions: Approve or Deny per Assessor's Recommendations

Victor May – Map 230 Lot 9 - Veteran's, Solar & Disability Exemptions

Gary Jarest – Map 117 Lot 35 – Elderly Exemption

Other

Land Use Change Tax for Map 222 Lot 47 - \$1,384.20

Land Use Change Tax for Map 222 Lot 47-2 - \$476.20

Approved by a vote of ___ – Yes, ___ – No on February 8, 2022

_____ Hal Kreider

_____ Matt Frye

_____ Beth Boudreau

_____ James Guzofski

_____ Tim Colby



2021 ABATEMENT RECOMMENDATION

DATE: February 3, 2022

TOWN OF: Northwood

TO: Board of Selectmen

FROM: Jeff Earls, Assessor

OWNER: Hadley

PROPERTY LOCATION: 125 Old Mountain Rd.

Map & Lot: 235-26

Recommendation: Abate

COMMENTS: Wood heat exemption was removed in error.

Abate: 4,200 X Tax Rate 15.47 Abate 64.98 Interest _____ Total _____

ABATEMENT GRANTED

ABATEMENT DENIED

Signature/Date

Signatures/Date

OWNER AND APPLICANT INFORMATION

STEP 1
OWNER
AND
APPLICANT
NAME
AND
ADDRESS

OWNER
 Victor + Michelle may
 APPLICANT'S LAST NAME APPLICANT'S FIRST NAME MI PHONE NUMBER
 may Victor J 603-822-915-2400
 APPLICANT'S LAST NAME APPLICANT'S FIRST NAME MI PHONE NUMBER
 may Michelle [] 603-731-7404
 MAILING ADDRESS
 346 1st NH Turnpike
 CITY/TOWN STATE ZIP CODE
 Northwood NH 03261
 PROPERTY ADDRESS TAX MAP BLOCK LOT
 346 1st NH Turnpike 230 [] 9
 IS THIS YOUR PRIMARY RESIDENCE? YES NO

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

STEP 2
VETERANS'
TAX CREDITS
AND
EXEMPTION

VETERAN'S INFORMATION

1. APPLICANT IS THE: Veteran Spouse Surviving Spouse
 2. APPLYING FOR:
 Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$760)
 All Veterans' Tax Credit (RSA 72:28-b) *If Adopted by Town* Standard (\$50) / Optional (\$51 up to \$760)
 Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000)
 Tax Credit for Surviving Spouse (RSA 72:29-a) "...of any person who was killed or died while on active duty..."
 Tax Credit for Combat Service (RSA 72:28-c) *If Adopted by Town* (\$50 up to \$600)
 Certain Disabled Veterans (Exemption) (RSA 72:36-a)

3. Veteran's Name: Victor may
 Dates of Military Service Enter (MMDDYYYY): []
 4. Date of Entry: 1982
 5. Date of Discharge/Release: 2020
 IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)
 6. Name of Allied Country Served in: USA
 7. Branch of Service: Army National Guard
 9. Does any other eligible Veteran own interest in this property?
 YES NO If YES, provide name
 YES NO []
 8. Please Check One.
 US Citizen at time of entry into Service
 Alien but resident of NH at time of entry into Service

STEP 3
EXEMPTIONS

STANDARD EXEMPTIONS

10. Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a)
 (Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth [] 10b. Spouse's Date of Birth []
 11. Improvements to Assist Persons with Disabilities (RSA 72:37-a)

LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)

12. Blind Exemption (RSA 72:37) Solar Energy Systems Exemption (RSA 72:62)
 Deaf Exemption (RSA 72:38-b) Wind-Powered Energy Systems Exemption (RSA 72:66)
 Disabled Exemption (RSA 72:37-b) Woodheating Energy Systems Exemption (RSA 72:70)
 Electric Energy Storage Systems Exemption (RSA 72:85)

STEP 4
RESIDENCY

13. NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)
 NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed
 NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)

STEP 5
OWNERSHIP

14. Do you own 100% interest in this residence? Yes No If NO, what percent (%) do you own? []

STEP 6
SIGNATURES

Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.
 [Signature] 12/29/21
 SIGNATURE (IN INK) OF PROPERTY OWNER DATE
 [Signature] 12/29/21
 SIGNATURE (IN INK) OF PROPERTY OWNER DATE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS
DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

OWNER AND APPLICANT INFORMATION
OWNER: GARY L LARONA JAREST
APPLICANT'S LAST NAME: JAREST
APPLICANT'S FIRST NAME: GARY
PHONE NUMBER: 603-848-9413
PROPERTY ADDRESS: 71 JACK STREET
CITY/TOWN: NORTHWOOD
STATE: N.H.
ZIPCODE: 03261
TAX MAP: 117
BLOCK:
LOT: 36
IS THIS YOUR PRIMARY RESIDENCE? YES
VETERAN'S INFORMATION
1. APPLICANT IS THE: Spouse
2. APPLYING FOR: Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750)
3. Veteran's Name:
4. Date of Entry:
5. Date of Discharge/Release:
6. Name of Allied Country Served in:
7. Branch of Service:
8. Please Check One: US Citizen at time of entry into Service
STANDARD EXEMPTIONS
10. [X] Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a)
10a. Applicant's Date of Birth: 2/21/1956
10b. Spouse's Date of Birth: 3/27/1953
11. [] Improvements to Assist Persons with Disabilities (RSA 72:37-a)
LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)
12. [] Blind Exemption (RSA 72:37)
[] Deaf Exemption (RSA 72:38-b)
[] Disabled Exemption (RSA 72:37-b)
[] Electric Energy Storage Systems Exemption (RSA 72:85)
[] Solar Energy Systems Exemption (RSA 72:62)
[] Wind-Powered Energy Systems Exemption (RSA 72:66)
[] Woodheating Energy Systems Exemption (RSA 72:70)
STEP 4 RESIDENCY
13. [] NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)
[] NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed
[] NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)
STEP 5 OWNERSHIP
14. Do you own 100% interest in this residence? Yes No If NO, what percent (%) do you own?
STEP 6 SIGNATURES
Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.
SIGNATURE (IN INK) OF PROPERTY OWNER: Gary L Larona
SIGNATURE (IN INK) OF PROPERTY OWNER: Larona M Jarest

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPALITY LAND USE CHANGE TAX BILL

STEP 1 - LAND USE CHANGE TAX TO BE BILLED TO:

PROPERTY OWNER(S) OR RIGHT OF WAY RESPONSIBLE PARTY LISTED BELOW:

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME BURGESS	FIRST NAME/CORPORATION/TRUST NAME PAUL	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS 783 FIRST NH TURNPIKE		
MUNICIPALITY NORTHWOOD		STATE NH	ZIP CODE 03261

STEP 2 - PARCEL IDENTIFICATION OF DISQUALIFIED CURRENT USE LAND

PLEASE TYPE OR PRINT	(a) RIGHT OF WAY LAND USE CHANGE TAX - PROVIDE NAME OF LANDOWNER ON WHICH THE RIGHT OF WAY IS LOCATED			
	(b) ACCESSIBLE STREET LOCATION FIRST NH TURNPIKE	MUNICIPALITY Northwood	COUNTY ROCKINGHAM	
	(c) TOTAL ACRES OF PARCEL 8.29	PARCEL TAX MAP AND LOT # 222	47	DEED BOOK AND PAGE # 5576
	(d) CHECK ONE BELOW: <input type="checkbox"/> PARTIAL RELEASE <input checked="" type="checkbox"/> FULL RELEASE <input type="checkbox"/> RIGHT OF WAY LAND USE CHANGE TAX			

NOTE: A separate land use change tax (LUCT) must be submitted for each separate parcel of land.

STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)

(a) Owners Name When Land Was First Recorded in Current Use:	DEED BOOK AND PAGE #
(b) Total Number of Acres Originally Enrolled in Current Use	7.69
(c) Total Number of Acres Previously Released Since The Original Recording	0
(d) Number of Acres Subject to the LUCT Per This Assessment	7.69
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	0

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPALITY LAND USE CHANGE TAX BILL
 (continued)

STEP 4 - ASSESSMENT OF LAND USE CHANGE TAX

(a) Narrative Description of the Disqualification: CHANGE IN LAND USE	
(b) Actual Date of Change in Use (MM/DD/YYYY)	01/28/2022
(c) Full and True Market Value at Time of Change in Use	\$ 13842.00
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ 1384.20

STEP 5 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

STEP 6 - BILL LAND USE CHANGE TAX TO:

(COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)

LAST NAME/CORPORATION/TRUST NAME BURGESS		FIRST NAME/CORPORATION/TRUST NAME PAUL	INITIAL
MAILING ADDRESS 783 FIRST NH TURNPIKE			
MUNICIPALITY NORTHWOOD	STATE NH	ZIP CODE 03261	
(b) Actual Date of Change in Use (MM/DD/YYYY)		01/28/2022	
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)			
(d) Full and True Market Value at Time of Change in Use		\$ 13842.00	
(e) Land Use Change Tax Due		\$ 1384.20	

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPALITY LAND USE CHANGE TAX BILL

STEP 1- LAND USE CHANGE TAX TO BE BILLED TO:

PROPERTY OWNER(S) OR RIGHT OF WAY RESPONSIBLE PARTY LISTED BELOW:

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME BURGESS	FIRST NAME/CORPORATION/TRUST NAME PAUL	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS 783 FIRST NH TURNPIKE		
MUNICIPALITY NORTHWOOD		STATE NH	ZIP CODE 03261

STEP 2 - PARCEL IDENTIFICATION OF DISQUALIFIED CURRENT USE LAND

PLEASE TYPE OR PRINT	(a) RIGHT OF WAY LAND USE CHANGE TAX - PROVIDE NAME OF LANDOWNER ON WHICH THE RIGHT OF WAY IS LOCATED			
	(b) ACCESSIBLE STREET LOCATION FIRST NH TURNPIKE		MUNICIPALITY Northwood	COUNTY ROCKINGHAM
	(c) TOTAL ACRES OF PARCEL 2.381	PARCEL TAX MAP AND LOT # 222	DEED BOOK AND PAGE # 47-2 5576 1650	
	(d) CHECK ONE BELOW: <input type="checkbox"/> PARTIAL RELEASE <input checked="" type="checkbox"/> FULL RELEASE <input type="checkbox"/> RIGHT OF WAY LAND USE CHANGE TAX			

NOTE: A separate land use change tax (LUCT) must be submitted for each separate parcel of land.

STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)

(a) Owners Name When Land Was First Recorded in Current Use:	DEED BOOK AND PAGE #
(b) Total Number of Acres Originally Enrolled in Current Use	2.381
(c) Total Number of Acres Previously Released Since The Original Recording	0
(d) Number of Acres Subject to the LUCT Per This Assessment	2.381
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	0

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPALITY LAND USE CHANGE TAX BILL
 (continued)

STEP 4 - ASSESSMENT OF LAND USE CHANGE TAX

(a) Narrative Description of the Disqualification: CHANGE IN LAND USE	
(b) Actual Date of Change in Use (MM/DD/YYYY)	01/28/2022
(c) Full and True Market Value at Time of Change in Use	\$ 4762.00
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ 476.20

STEP 5 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

STEP 6 - BILL LAND USE CHANGE TAX TO:

(COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)

LAST NAME/CORPORATION/TRUST NAME BURGESS		FIRST NAME/CORPORATION/TRUST NAME PAUL		INITIAL
MAILING ADDRESS 783 FIRST NH TURNPIKE				
MUNICIPALITY NORTHWOOD	STATE NH	ZIP CODE 03261		
(b) Actual Date of Change in Use (MM/DD/YYYY)				01/28/2022
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)				
(d) Full and True Market Value at Time of Change in Use				\$ 4762.00
(e) Land Use Change Tax Due				\$ 476.20

Town of Northwood
Town Administrator's Report
February 8, 2022

Staffing Update: A conditional offer for the open full-time position in the fire department has been signed in accordance with the terms approved by the Board.

Town Facilities Lighting Upgrade: Still waiting for a new start date but the materials have arrived!

Town Property Auction Sales Status. We are still working on resolving some title issues on one of the properties. The Zoning Board granted the Town's request for a variance for the Tasker Shore Rd. subdivision. The successful bidder on one of the lots on Rita Circle is refusing to close the sale and will forfeit their deposit. We will include this lot in the next sale later this year.

Town Hall Improvements: Hal and I are working on the plan for the next phase of improvements.

Warrant and Budget: The signed warrant, MS 737 budget form and the default budget form were posted at the town hall, Northwood school and the post office on Friday January 28th in advance of the January 31 deadline.

Computer Replacements: 7 desktop computers were replaced last week in the town offices. These are the computers that were installed in 2016 and replace in accordance with our rotating schedule. The funds for these units are from the FY21 budget encumbrances. The completion of the new router and firewall was delayed due to the storm on Friday and is rescheduled for 2/11.

Roadside Tree Removal: DPW Foreman is soliciting proposals for removing a number of hazardous trees in the right of ways in preparation of the planned 2022 road improvements. It's been difficult to obtain one proposal never mind two or three. We hope to begin this work in the month of February.

4 Bow St. Water Issue: The DPW Foreman, Attorney Spector-Morgan and I met with the Lords and Halls and their legal Counsels to discuss the situation. Both sides are discussing options to resolve the situation as part of their pending lawsuit. The Town is not a party to this matter.

ARPA Funds Update: I've been reviewing the 44 page final rule summary for use of the funds which becomes effective as of April 1, 2022. The final rules are much simpler than the original 700page rules! As previously discussed, review of the potential use of the funds and requests will be taken up after Town meeting.

FY21 Audit: The auditors began their preliminary work on the FY21 audit last Friday. They will return the first week of March for the balance of the field work.

Upcoming Meetings Schedule: Board Meeting Schedule: regular meetings on today, 2/8 and 2/22. With election day on the second Tuesday in March 3/8 I assume the Board will not be meeting that evening due to election responsibilities. With 5 Tuesdays in March will the Board wish to meet in the 3/15 and 3/29 vs. just 3/22? **Action Required**

Webinar on U.S. Treasury's Final Rule for Non-Entitlement Units of Local Government ("NEUs") and Other Direct Recipients of State and Local Fiscal Recovery Funds ("SLFRF")

GOFERR and its consultant Guidehouse will be hosting a webinar on **January 27, 2022**, on the topic of the recently published **Final Rule** for the American Rescue Plan Act, State and Local Fiscal Recovery Fund, which has a direct impact on NEUs and those that received direct allocations from the federal government.

GOFERR and Guidehouse will also be hosting additional webinars specifically on upcoming reporting requirements.

Webinar Details/Save the Date:

Topic: ARPA SLFRF Final Rule Update and Reporting Requirements for NEUs

Date: January 27, 2022

Time: 2:00 P.M.

Link: <https://attendee.gotowebinar.com/register/4906991072877788432>

Webinar ID

524-720-363

Final Rule Impact on NEUs Quick Take:

Treasury released the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Final Rule on January 6th, 2022,¹ replacing the Interim Final Rule, which had been in effect since May 2021.² GOFERR and its consultant Guidehouse are issuing this memo as an update and precursor to a forthcoming webinar concerning the Final Rule and reporting guidance.

Many NEUs are already in the planning stages of using their federal allocations. However, the Final Rule provides additional flexibilities and new reporting standards that may be worth serious consideration by all NEUs.

For instance, the Final Rule provides the ability to place **all money** received by New Hampshire NEUs in the "Revenue Replacement" category.

Choosing this method means:

- *NEUs would no longer need to calculate revenue loss,*
- *All New Hampshire NEU LFRF funds can be spent on the provision of any normal government service, and*
- *Reporting requirements would be simpler.*

¹ US Department of Treasury State and Local Fiscal Recovery Funds Final Rule.
<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf>

² US Department of Treasury State and Local Fiscal Recovery Funds Interim Final Rule.
<https://www.govinfo.gov/content/pkg/FR-2021-05-17/pdf/2021-10283.pdf>

Important Additional Information

Calculating Revenue Loss

Under the Interim Final Rule, NEUs needed to calculate lost revenue comparing 2019 to 2020. The growth-adjusted difference was your allowed “revenue replacement” funding amount. The Final Rule removes the need for NEUs to do this calculation, and allows New Hampshire NEUs to place all LFRF money received by the NEU into the “revenue replacement” category.

Eligible Expenses Under “Revenue Replacement” Category

Treasury specifically cites the following activities as eligible under the “Revenue replacement” category:

- Construction of schools and hospitals
- School or educational services (including teacher, facility, and administration salaries, textbooks/school supplies, etc.)
- Road and other infrastructure construction and maintenance
- Health services
- General government administration, staff, and administrative facilities (including payroll for all government employees)
- Environmental remediation, including wastewater/culvert construction/reconstruction
- Provision of police, fire, and other public safety or services (including purchase of fire trucks and police vehicles, upgrades to fire/police facilities)
- Modernization of cybersecurity (including hardware, software, and protection of critical infrastructure)

***This list is non-exhaustive.** Treasury has noted that, in general, “government services” include most services provided by NEUs. If it is a normal cost of operating your village/town/city, it is likely in the category of “government services” and you can pay the cost with your LFRF funds.*

Prohibited Uses of LFRF

***However, there are limitations.** Although most costs faced by your NEU are eligible uses of your LFRF funds under Treasury’s new Final Rule, there exist a few unallowable uses of LFRF money.*

These limitations are:

- NEUs may **not** fund capital projects funded with borrowed money. All capital projects funded with LFRF money must be paid with “cash-on-hand”
- NEUs may **not** pay down debt or pay interest on debt (i.e. bonds) with LFRF money
- NEUs may **not** deposit LFRF money into pension funds
- NEUs may **not** use LFRF money to offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation
- NEUs may **not** use LFRF money to undermine COVID-19 mitigation practices in line with CDC guidance and recommendations

- NEUs may **not** use LFRF money for any settlements and judgments
- NEUs may **not** use LFRF money in violation of the Award Terms and Conditions or conflict of interest requirements under the Uniform Guidance

Reporting Requirements

The required reporting for providing government services is far more streamlined than reporting for other allowable uses. In its Project and Expenditure User Guide,³ Treasury indicates that NEUs will choose this method by checking a box to indicate that they are using their allocation for revenue replacement. After selecting this option, NEUs will only need to certify that LFRF money has not been used to fund any of the prohibited uses (outlined above) and provide a brief narrative of the LFRF funded project(s).

³ US Department of Treasury SLFRF Project and Expenditure Report User Guide.
<https://home.treasury.gov/system/files/136/Project-and-Expenditure-Report-User-Guide.pdf>



James A. Sojka, CPA*

September 22, 2021

Sheryl A. Pratt, CPA***

Michael J. Campo, CPA, MACCY

To the Members of the Board of Selectmen
and Mr. Walter Johnson, Town Administrator
Town of Northwood
818 First New Hampshire Turnpike
Northwood, NH 03261

Scott T. Eagen, CPA, CFE

Karen M. Lascelle, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

Dear Members of the Board of Selectmen and Mr. Johnson:

We are pleased to confirm our understanding of the services we are to provide the Town of Northwood for the fiscal years ended December 31, 2021, 2022, and 2023.

Tyler A. Paine, CPA***

Audit Scope and Objectives

Kyle G. Gingras, CPA

We will audit the financial statements of the governmental activities, major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Town of Northwood as of and for the fiscal years ended December 31, 2021, 2022, and 2023. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as Management's Discussion and Analysis (MD&A), to supplement the Town of Northwood's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Northwood's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Brian F. McDermott, CPA**

Justin Larsh, CPA

Patrick J. Mohan, CPA

- 1) Management's Discussion and Analysis
- 2) Schedule of the Town's Proportionate Share of Net Pension Liability
- 3) Schedule of Town Contributions – Pensions
- 4) Schedule of Town's Proportionate Share of Net Other Postemployment Benefits Liability
- 5) Schedule of Town Contributions – Other Postemployment Benefits
- 6) Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Northwood's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Combining Schedules
- 2) Individual Fund Schedules

* Also licensed in Maine

** Also licensed in Massachusetts

*** Also licensed in Vermont

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors' is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An



audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Northwood's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also provide the nonattest services as detailed in the attached addendum for the Town of Northwood in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the services detailed in the attached addendum. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.



You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating Mr. Walter Johnson, Town Administrator, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Plodzik & Sanderson, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a Regulator or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Plodzik & Sanderson, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a Regulator or its designee. The Regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Michael J. Campo, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in February of each year and to issue our reports no later than 90 days after the completion of fieldwork.

Our fee for services is estimated to be \$15,000 for each of the fiscal years ended December 31, 2021, 2022, and 2023. These fees are approximate and will be billed based on actual time spent on the audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the Town of Northwood's financial statements. Our report will be addressed to the Board of Selectmen of the Town of Northwood. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Town of Northwood and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy, and return it to us.

Sincerely,

PLODZIK & SANDERSON
Professional Association

RESPONSE:

This letter correctly sets forth the understanding of the Town of Northwood.

Management

Signature: _____

Printed Name & Title: _____

Date: _____

Governance

Signature: _____

Printed Name & Title: _____

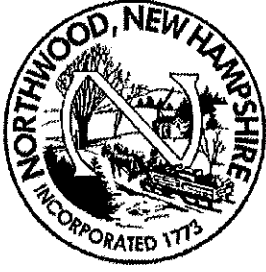
Date: _____



Town of Northwood

Non-Attest Services Performed – for the periods ending December 31, 2021, 2022, and 2023

- Draft of the audited financial statements and related footnote disclosures.
- Trial balances for all funds trial balances and other conversion trial balances.
- Copies of our workpapers prepared for reporting purposes of the liabilities, deferred outflows and inflows of resources related to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which were prepared using the actuarial reports from the Town's contracted actuaries and State of New Hampshire actuaries.
- Management Discussion and Analysis financial tables (comparative government-wide statement of net position and statement of activities, a statement of capital assets, and a statement of long-term debt) which were taken directly from Exhibits A and B of the financial statements and the capital assets and long-term debt notes in the notes to the financial statements.
- A copy of the capital asset schedule including accumulated depreciation and depreciation expense which were prepared based on the Town's capital asset records.
- Completion of the State of New Hampshire's Form MS-535 which was prepared using the audited trial balance of the general fund.



TOWN OF NORTHWOOD, NEW HAMPSHIRE

OFFICE OF THE ZONING BOARD OF ADJUSTMENT
818 First New Hampshire Turnpike, Northwood NH 03261
(603)942-5586 Extension 2005 Facsimile: (603)942-9107
lsmith@northwoodnh.org

January 27, 2022

Northwood Board of Selectmen
Northwood, NH

Dear Board of Selectmen:

The Northwood Zoning Board of Adjustments (ZBA) recommends the following person be considered for appointment as an alternate member on the ZBA:

Steve Kasanovich for a term to expire in March 2025.

Mr. Kasanovich expressed an interest via email to serve on the zoning board of adjustment. He attended the January 24 meeting of the zoning board. He stated he had many years' experience in the construction field and was interested in serving his community.

Mr. Thomas Johnson was recently appointed as the fifth member of the board, specifically to address one pending application only. The zoning board members recommend Mr. Kasanovich be appointed as an alternate at this time and be considered for the full membership at the conclusion of Mr. Johnson's service to the board.

Thank you for your attention to this recommendation. Please contact the Office of the Zoning Board of Adjustment if you need further information regarding this recommendation.

Sincerely,

Linda Smith,
Land Use Specialist



OATH OF OFFICE
TOWN OF NORTHWOOD, NEW HAMPSHIRE

To **Stephen Kasanovich** of Northwood in the County of Rockingham.

WHEREAS, there is a vacancy on the **Zoning Board of Adjustment** in said Town of Northwood and whereas, we the subscribers, have confidence in your ability and integrity to perform the duties of said office, we do hereby appoint you the said **Stephen Kasanovich** as an alternate member of the Zoning Board of Adjustment in said Town of Northwood and upon your taking the oath of office, and having this appointment and the certificate of said oath of office recorded by the Town Clerk, you shall have the powers, perform the duties and be subject to the liabilities of such office, until another person shall be chosen and qualified in your stead.

Your term of office expires March 2025

Given under our hands this ____ day of February 2022.

Board of Selectmen, Town of Northwood, NH

I, **Stephen Kasanovich** do solemnly swear that I will faithfully and impartially discharge and perform all the duties incumbent on me as an alternate member of the **Zoning Board of Adjustment** to the best of my abilities, agreeable to the rules and regulations of the constitution and laws of the State of New Hampshire.

SO HELP ME GOD.

STATE OF NEW HAMPSHIRE, ss.

ROCKINGHAM COUNTY,

Personally appeared the above named **THOMAS F. JOHNSON** who took and subscribed the foregoing oath.

Before me, _____,

Date: _____.

Received and Recorded:



TOWN OF NORTHWOOD

NEW HAMPSHIRE

03261

OFFICE OF CODE ENFORCEMENT

603-942-5586

Board and Committee Re-Appointment Process

Within the first few months (January and February) of each year the Selectmen's Office Staff will be responsible for the following:

- ◆ Reminder letters must be mailed to the chairman of each board and/or committee that has expiring term members and also informing them that the members that are expiring have received letters with postage paid cards to be completed and returned to the selectmen's office.
- ◆ Reminder letters must be mailed to each expiring member, along with a postage paid post card. The letter shall inform the member of the date their term will expire. The letter must also inform the member that if they wish to be re-appointed they must indicate so on the enclosed postage paid card and mail the postage paid card to the town hall.
- ◆ The Board of Selectmen will appoint members with consideration of returned cards of interest.
- ◆ After the appointment is processed a letter will be sent to the board/committee chairman /secretary advising of the appointments processed and informing the chairman/secretary that the appointed member must be sworn in within 30 days or the appointment will become null and void and another individual will be considered for the appointment.
- ◆ A letter will be sent to the appointed individual informing them that they have 30 days to be sworn into the term position or the appointment will become null and void.

Approved by Northwood Board of Selectmen:

April 11, 2000
Date Implemented

Douglas J. Peterson
Douglas J. Peterson, Chairman

Scott R. Bryer
Scott R. Bryer

Marion J. Knox
Marion J. Knox

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Town of Northwood													Updated 02/03/2022
2	Select Board and Administration Task Manager													
3														
4	Date Listed	Task	Priority Level		Assigned(s)	Due Date	Revised Date	Status	Notes					
5														
6	1/15/2021	Review and Update Personnel Policy	High		WJ/BoS	4/15/2021	3/30/2022	In process	Have current policy reviewed by legal for compliance & w/BoS for updates					
7														
8	1/25/2021	Update Wage Scale	High		WJ/BoS/CE	4/15/2021	3/15/2022	in process	Update wage Grade and Step scale					
9														
10	3/9/2021	Review and Update Cyber Security Protection	High		WJ/CE/Mainstay	4/15/2021	1/21/2022	in process	Review policies and practices, program protection, hardware status					
11														
12	3/23/2021	Board Review of All Committees and Their Charges	High		WJ/BoS	5/30/2021	1/30/2022	In process	determine if still needed, is charge/mission clear and accurate					
13														
14	9/28/2021	Public Hearing for Use of ARPA funds	High		WJ/BoS	TBA			Seeking public input on how to use these unanticipated funds.					
15														
16	6/10/2021	Bow St. and RT4 Intersection Drainage Issue	High		WJ/CB/DOT	TBA		In process	scheduling meeting with DOT for July, legal action by proepty owners					
17														
18	6/29/2021	Address Gulch Pond Dam DES Notice	Medium		WJ/CB	9/1/2021	1/30/2022		address letter of recommendations from DES					
19														
20	8/4/2021	Develop MOU with School for Emergency Shelter	Medium		WJ/By/BoS	10/1/2021		in process	work w/school admin and EMD to develop MOU for emergency shelter					
21														
22	4/13/2021	Organize a Conference of Committees	Medium		WJ/BoS	TBD			organize a meeting of all boards and committees to discuss mission, etc.					
23														
24	3/9/2021	Public Hearing on New Building Permit Fees	Medium		WJ/CS/BoS	5/25/2021	2/14/2022		Proposed effective date of 7/1/2022					
25														
26	1/5/2021	Review of Town Policies and Ordinances	Medium		BoS/WJ	9/1/2021	5/31/2022	in process	review during each BoS meetings beginning 03/15/2021 until complete					
27														
28	1/15/2021	Cable TV Franchise Agreement Renewal Process	low		WJ/BoS/Atlantic	12/31/2023		in process	joined consortium to negotiate, first meeting 3/31/21					
29														
30	12/14/2021	Investigate Street Lights for Rt. 4 Intersections	High		WJ	1/31/2022			Contact Eversource for Information and cost					
31														
32	1/15/2022	Investigate Solar Array Options on Town Property	Medium		WJ	3/1/2022			See options to lease land to solar generating company					
33														
34	1/11/2022	Spruce Up Town Hall	High		WJ/HK/BB/TC	2/15/2022		In process	remove unwanted furniture and equip., paint, window coverings					
35														
36	2/3/2022	Options/Solutions for Police and Fire Facilities	Medium		WJ/BoS/JS/SFC	9/1/2022			determine options for improvements or replacement of PD and Narrows FD					
37	5/7/2021	Investigate Harvey Lake Dam Ownership	High		WJ	6/15/2021	9/1/2021	Complete	determine ownership, address DES findings of 01/2020					
38														
39	5/7/2021	Evaluate condition of boat ramps	High		WJ/ConCom/DES	7/1/2021	9/1/2021	Complete	research improvements to Northwood & Harvey Lk ramps					
40														
41	8/4/2021	Coordinate Public Auction with Auctioneer	High		WJ/BoS/Staff	10/16/2021		Complete	Auction date 10/16/21, location TBD					
42														
43	8/4/2021	Begin FY22 Budget Preparation Process	High		WJ/CE/Staff	9/13/2021		Complete	Issue package to department heads requesting line item budget detail					
44														
45	8/10/2021	Public Hearing Regarding Ambulance Rates Increase	High		WJ/BoS/MT	8/24/2021		Complete						
46														
47	8/10/2021	Town Owned Property Abutter Sale	High		WJ/BoS/CM	0825/21		Complete	In-house sale to abutters with restrictions					
48														
49	1/5/2021	Sale or Auction of Available Town Owned Property	High		WJ/BoS	8/30/2021	10/16/2021	Complete	determine status and confirm list w/BoS, ConCom, Rec Commission					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
50														
51	8/24/2021	Deliver TA FY22 Budget to BoS		High		WJ/CE/DHheads		10/12/2021				Complete		
52														
53	1/15/2021	Update and Improve Town Website		Medium		WJ/BoS/Staff		8/1/2021		9/15/2021		Complete		meeting scheduled with host/design company on 4/29
54														
55	8/24/2021	Department Head Budget Presentations to BOS		High		DHs/WJ/CE		See notes				Complete		Two sessions: 10/19 worksession & 10/26, 11/2 wrap up
56														
57	8/24/2021	Deliver BOS Budget to LS for distribution to BC		High		WJ/CE		11/18/2021				Complete		Budget info packets to BC
58														
59	2/4/2021	Complete New Road Surface Management System		High		WJ/CB/SCRPC		11/31/2021				Complete		process to begin in late spring/summer, kickoff meeting on 7/20
60														
61	8/24/2021	BC Review of Town Budget		High		WJ/CE/JG		12/4/2021				Complete		
62														
63	10/19/2021	Implement Transition to New Finance Software		High		CE/WJ/MTS		10/15/2021		12/15/2021		Complete		begin transferring data from Profund to MTS
64														
65	10/19/2021	Go "Live" with New Finance Software		High		CE/WJ/MTS		12/15/2021		1/1/2022		Complete		run redundant programs prior to full change over
66														
67														
68														



Lakes Region Public Access

community empowered by media

F4I

LRPA
345 Union Avenue
Laconia, NH 03246
(603) 528-3070
www.lrpa.org

February 3, 2022

Northwood Board of Selectmen
818 First New Hampshire Turnpike
Northwood, NH 03261

Dear Members of the Select Board:

Trish Stafford
Chair
Member-at-Large

This letter is to inform you of a change, effective July 1, 2022, in the calculation method of payment for LRPA's public access television and streaming services.

K. Jeanne Beaudin
Treasurer
Belmont

LRPA's fee structure has been based on a per-subscriber rate set each year by our board of directors. The official number of cable television subscribers as reported from Breezeline is multiplied by that annual rate. Over the last several years, cable television subscriptions have decreased, resulting in substantially lower revenue for LRPA. The station's operational costs, including streaming, data and cloud storage, continue to rise.

Kenneth Curley
Northwood

Dale Channing Eddy
Gilford

LRPA's founding mission was to provide members with training, equipment and studio recording opportunities to create and share content. Today, the station does that and much more. LRPA offers 100% of its municipal content across cable, streaming and VOD platforms, with an increasing percentage of our viewership choosing streaming and VOD. We lead the Lakes Region in recording and streaming live community events. Producing these events benefits not only Breezeline subscribers, but all citizens in our member municipalities. Cable subscriber fees no longer meet the evolving needs of a community access station. LRPA's board has answered this challenge by moving to a sustainable membership fee structure that reflects a growing demand for streaming production and an increase in non-cable viewership. The new fee structure is based on a 50/50 ratio of municipal population and equalized valuation apportioned among our member municipalities. The numbers for the calculation will come from the latest community data made available by the State. As LRPA moves forward with this new fee structure, our board pledges to hold expenses as close to current costs as possible.

Robert A. Hamel
Laconia

Jack Landow
Member-at-Large

Alan MacRae
Member-at-Large

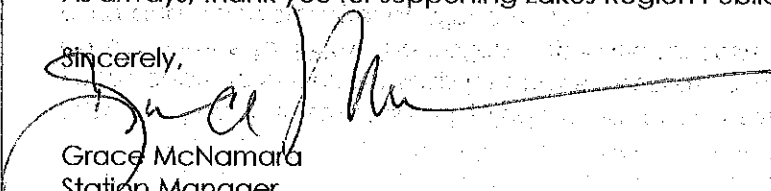
Phillip L. Warren, Jr.
Meredith

Grace B. McNamara
Station Manager
director@lrpa.org

In May, you will receive a membership renewal package that will include a municipal agreement and an invoice. Please contact me with any questions.

As always, thank you for supporting Lakes Region Public Access Television.

Sincerely,


Grace McNamara
Station Manager,
Lakes Region Public Access Television