



**TOWN OF NORTHWOOD  
BOARD OF SELECTMEN**

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

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**Board of Selectmen Meeting Minutes  
December 28, 2021**

**ROLL CALL:** Chairman Hal Kreider, Vice-Chair Matt Frye, Select Board Member Beth Boudreau, Select Board Member Tim Colby, Select Board Member Jim Guzofski

**STAFF PRESENT:** TA Walter Johnson, Finance Director Cheryl Eastman

**6:00 P.M. Chairman Hal Kreider opened the Northwood Board of Selectmen meeting with a roll call and led the Pledge of Allegiance.**

**Citizen's Forum:**

Tim Jandebaur stated he wants to ensure the town employees received a Cost of Living Increase (COLA). He has a petition warrant article to ask the town to vote to grant a 2% COLA for all non-contractual employees to take effect only if the town budget does not pass. If the budget passes, then this article would be null and void. If the town budget passes and the current proposed warrant article for 1.5% COLA fails, there would be no money for a COLA for the employees. He thinks that the board should consider moving the amount of the COLA back into the budget at the next budget meeting. Mr. Jandebaur would support that. That way it would be available if the budget passes or not, providing the petition article passes.

Jim Hadley submitted an abatement form to the Board of Selectmen for a wood heat energy system property tax exemption. Mr. Hadley was informed the board would be discussing this issue later in the meeting. His abatement application will be processed by the assessor's office.

**Minutes: M. Frye suggested the minutes should spell out "Cost of Living Adjustment" one time instead of only "COLA".**

**Motion: "To approve the minutes of December 14, 2021, as edited."**

**Motion: M. Frye**

**Second: T. Colby**

**Motion carried 5/0.**

**Consent Agenda:**

Payroll Manifest dated December 29, 2021: Batch 18198 for \$88,585.36.

44 Accounts Payable manifest dated December 22, 2021: Batch #18174 for \$536,588.49.  
45 This includes a payment to the school district of \$500,000.

46 Accounts Payable manifest dated December 29, 2021: Batch # 18204 for \$60,795.44.  
47 This includes \$25,000 for health insurance and \$15,000 to Municipal Resource  
48 Finances, LLC for a portion of the cost of our new financial software.

49 Abatements Recommendations: Debra & Ronald Locke – Map 219, Lot 35  
50 Property Tax Exemptions: Approved or Deny per Assessors' Recommendations  
51 Ronald & Dianne Ouellette, Elderly Exemption  
52 Timber Yield Tax for Map 201, Lot 8 for \$68.65.

53 **Motion: "To approve the consent agenda as written."**

54 **Motion: T. Colby**

55 **Second: M. Frye**

56 **Motion carried 5/0.**

57

58 **TA Report:**

59 Staffing: We are still looking for a full-time firefighter. We have reviewed some  
60 applications but are hoping to get some more before a decision is made. All other  
61 departments are at full staff.

62

63 Lighting upgrade: The materials are starting to arrive. The project should be starting  
64 sometime after the first of the year.

65

66 Auction Properties: 28 of the auction sales have closed. We have received the proceeds  
67 from 21 of those so far. A few are still resolving title issues and will spill over into 2022.

68

69 Cable TV franchise agreement renewal: The consortium met recently. A questionnaire  
70 will go to residents in town regarding the cable service in town to help determine if there  
71 has been any issue with the current agreement. Hopefully the questionnaire will go  
72 out sometime later in the winter. The agreement renewal date is in 2023.

73

74 The Board of Selectmen's annual report: H. Krieder has supplied a draft for the Board's  
75 consideration. This report will need to be finalized at the January 11, 2022 meeting.  
76 The Board reviewed the draft and discussed potential changes. H. Kreider asked the  
77 other Board members to submit any suggestions to Walter.

78

79 The staff wished to extend appreciation to the Board for the holiday luncheon last week.  
80 It was enjoyed by all that attended.

81

82 **FY22 Operating Budget and Warrant Articles:**

83 H. Kreider asked the Board members if they would be willing to talk about changing the  
84 Board of Selectmen recommended budget to go to the Deliberative Session. He would  
85 like to have a unanimous vote of the Board to recommend an amount. He outlined the  
86 cuts the Budget Committee have in their recommended budget, such as \$80,000 out of  
87 Police and \$40,000 from Fire. He feels there are a lot of people concerned about funds  
88 for the operation of the Police and Fire budgets. The Board reviewed some suggestions  
89 for changes to the Board of Selectmen's recommended budget that would get it below  
90 \$4,000,000. There was a contract adjustment for the assessing update of \$8,000. The  
91 COLA was moved to a warrant article. The 2022 payment for the software was processed  
92 this year. The Paving and Reconstruction budget was reduced by \$27,409, which can  
93 be funded from the Expendable Trust Fund that was established last year.

94 **Motion: “To rediscuss the Board of Selectmen’s recommended budget.”**

95 **Motion: H. Kreider**

96 **Second: B. Boudreau**

97 **Motion carried 5/0.**

98 H. Kreider said that Board has already determined what the town needs to operate but  
99 is willing to find a way to make it easier to swallow. He is unable to find other areas to  
100 cut. M. Frye feels the TA’s suggested revisions are good. It moves some things around.  
101 At some point the town’s budget will pass the \$4,000,000 mark and we can’t keep  
102 choosing random numbers to operate the town. He feels the amount to properly run  
103 the town is currently over \$4,000,000. H. Kreider agreed and reminded everyone that  
104 the Finance Office is currently projecting \$44,000 left over at the end of the year. There  
105 is no wiggle room. If we get another default budget, there will be some significant  
106 changes in the operation of the town. There was discussion regarding the amount of the  
107 COLA, to include it in the operating budget or not, and if the new cruiser should be in  
108 the budget or in a separate article. TA Johnson suggested putting the COLA back in the  
109 operating budget, reduce the Paving & Reconstruction line by an additional \$25,000,  
110 and shift that \$25,000 into warrant article 6.

111 **Motion: “To make the changes suggested by TA Johnson with a bottom-line  
112 recommended budget of \$3,999,864.**

113 **Motion: B. Boudreau**

114 **Second: M. Frye**

115 **Motion carried 5/0.**

116

117 **FY21 Budget Report/Status:**

118 The projected balance for the end of the year is around \$44,000. All known  
119 encumbrances are included in this figure. The recent storm hit overtime rates due to  
120 the holiday, used a lot of salt, and all the outside contractors. There has been some very  
121 good budget management by department heads this year, but it will be very close.

122

123 **Use of ARPA Funds:**

124 We still do not have any further information about infrastructure funds that may be  
125 coming. Some towns are holding off on using ARPA funds until they receive more  
126 guidance. Later in the winter we should have a better idea of what projects could be  
127 funded through other sources and which we should use the ARPA funds for to help in  
128 making decisions. TA Johnson feels there will be plenty of good uses for the funds and  
129 opportunities for public input after Town Meeting time.

130

131 **2021 Encumbrances and Carryforwards:**

132 The Board has a list of all open purchase orders for the end of 2021. Not included on  
133 that list is the lighting project. That is a carry-forward from 2019. A check has been  
134 cut for a portion of the project and will be paid when the project starts. The balance  
135 will need to be encumbered. The total of the open PO’s is \$58,096.38 from the FY21  
136 operating budget.

137 **Motion: “To encumber a total of \$58,096.38 from the FY21 operating budget for  
138 all the open PO’s as of this date.”**

139 **Motion: M. Frye**

140 **Second: B. Boudreau**

141 **Motion carried 5/0.**

142

143 **Motion: “To encumber Purchase Order # 107051 dated 12/26/19 with a balance**  
144 **of \$13,976.00 (out of the original \$28,000) to Energy Management Consultants**  
145 **which is for the Lighting Conversion Project.”**

146 **Motion: M. Frye**

147 **Second: B. Boudreau**

148 **Motion carried 5/0.**

149

150 **Property Owner Request for Un-merger of Involuntary Merge of Lots:**

151 TA Johnson explained that in the past some towns had merged some lots without  
152 consideration of the owner’s desires if both lots were described in one deed. There has  
153 since been legislation to un-merge these lots if requested by the owners. If so requested  
154 and there is no evidence that the lots were merged intentionally by the owner, the town  
155 must un-merge them. There is a request in front of the Board to un-merge two lots that  
156 were merged in this process.

157 **Motion: “To un-merge the properties currently listed as Map 107, Lot 15 to reflect**  
158 **the pre-merged lot property map.”**

159 **Motion: M. Frye**

160 **Second: B. Boudreau**

161 **Motion carried 5/0.**

162

163 **Assessor’s Comments on Exemptions:**

164 Jeff Earls, Appraiser from Cross Country Appraisal, outlined for the Board how  
165 challenging it is to maintain the value of items such as wood fired energy systems and  
166 solar systems as they depreciate over time. Currently these properties have the value of  
167 the asset added, and then apply an exemption of the amount of the asset, resulting in  
168 no net effect. Mr. Earls is asking the Board to think about changing the way these are  
169 assessed and not have exemptions for solar or wood heating systems. The abatement  
170 request submitted tonight by Jim Hadley was due to not having the wood heat system  
171 exemption applied to his tax bill this year. The abatement application will be passed on  
172 to the Assessor to review and make a recommendation to the Board just like any other  
173 abatement application. TA Johnson believes Mr. Hadley’s case was an error this year  
174 on the part of Assessing and can be handled through the abatement process. Mr. Earls  
175 is asking the board to consider repealing the wood heat or solar exemptions moving  
176 forward. This would need to be done through a warrant article. If repealed, the tax  
177 amount will not change for the taxpayer because the value of the wood or solar system  
178 would not be added to the property assessment, therefore would not need to be  
179 exempted.

180

181 Mr. Earls also suggested the Board look again at the elderly exemptions levels with  
182 property values potentially going up again after the update in 2022. Some people may  
183 be affected by going from owing no taxes to getting a tax bill just like what happened to  
184 some people with the revaluation last year. If the Board wants to make a change to the  
185 elderly exemption levels, it needs to be on the ballot at town meeting. M. Frye feels we  
186 should hold this decision off for a year, because right now we are not sure what the  
187 amount of the impact will be and there are processes in place that people can apply for  
188 a hardship exemption. We should wait and see how many people are affected by the  
189 update during 2022. The consensus of the Board is to wait until next year.

190

191

192

193 **Board Tasker Manager:**

194 TA Johnson has been working with Building Inspector Jared Shaheen to look at the  
195 proposed new building permit rates. The increases were proposed by Charlie Smart and  
196 Mr. Shaheen wants to look at the differences and determine if the changes are justified.  
197

198 **Committee Reports:**

199 Budget Committee: J. Guzofski had an observation that some people approach things  
200 to irritate and aggravate other people or to do things just because they dislike somebody.  
201 To take that personal view into a budgeting process is kind of scary. It is concerning  
202 when someone wants to cut \$120,000 out of emergency services “just because” when it  
203 has been made known publicly how those individuals feel about certain department  
204 heads. The Board of Selectmen are working through a budget process and try to do the  
205 best for the town and make sure the town is functioning properly. J. Guzofski also  
206 added that the Board didn’t have to revise the budget again. The Board extended our  
207 hand in the spirit of cooperation, and the hand got bit. He hopes that everyone does  
208 what is best for the community, aside from personal agendas.  
209

210 TA Johnson asked J. Guzofski about the school budget meeting because the impact  
211 from the SAU changes were not as drastic as they had originally been led to believed.  
212 J. Guzofski stated there was not a lot of explanation at the meeting and several budget  
213 committee members were not happy with the procedure and walked out, which was also  
214 unfortunate. M. Frye stated that the School Board and the sub-committee to look at  
215 options for the SAU going forward came up with very good solutions.  
216

217 **Motion: “Motion to go into non-public session under RSA 91A:3,II (c) consideration  
218 of abatement.”**

219 **Motion: M. Frye at 8:02**

220 **Second: B. Boudreau**

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

222

223 Resumed the public meeting at 8:40pm

224

225 **Motion: “Move to seal the minutes of the non-public session as it is determined  
226 the divulgence of this information likely would adversely affect the reputation of  
227 a person other than a member of this Board.”**

228

229 **Motion: M. Frye**

230 **Second: B. Boudreau**

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

232

233 **Motion: Move to adjourn the meeting.**

234

235 **Motion: M. Frye at 8:42**

236 **Second: B. Boudreau**

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

238

239 Minutes respectfully submitted by

240 Cheryl Eastman