

MINUTES OF THE JANUARY 2, 2024 SELECT BOARD MEETING

MEMBERS PRESENT: Board Members Chair Mike Houghton, Vice Chair Allison Knab; Joe Anderson

ALSO PRESENT: Town Administrator David Moore, Finance Administrator Christiane McAllister

At 7:00 pm Mr. Houghton opened the meeting. Mr. Anderson recognized Mr. Moore for his five year anniversary with the town. Mr. Houghton then asked for a motion on the minutes. Ms. Knab motioned approval of the minutes of Dec. 18 as written. Mr. Anderson seconded the motion. All voted in favor.

Mr. Houghton moved to the assessing and 2024 revaluation item on the agenda. Mr. Moore introduced Steve Hamilton, Principal and Owner of the Whitney Consulting Group. The Town has engaged them to provide general assessing services and to perform the revaluation. Mr. Hamilton said that although some taxpayers anticipate market value crashing, he has not seen any signals that that is on the horizon. There will be a substantial increase in market value which will be upsetting to some taxpayers. During this revaluation, it will be important to keep the public informed of the process and what they can do to get the most accurate value. He explained that WCG will report to the Select Board quarterly, then with increasing frequency. Information on the revaluation will be posted on the website and shared through the newsletter. Full informal hearings with senior members of their team will happen in the summer, after valuations have been determined. This gives taxpayers a chance to give feedback on their property. Emily Goldstein, Assessing Supervisor, will take the lead for the Stratham team. Ben Heller, Certified Assessor, will also play a role interacting with the public. He talked about exemptions and that process. In response to a question from Mr. Houghton regarding market value, Mr. Hamilton explained that the DRA Equalization ratio was in the 70 range last year; 80 the year before; the trajectory is holding. He explained how they obtain the most accurate data possible.

Mr. Moore asked about the informal hearing process. Mr. Hamilton felt that repeated messaging and explanations of the process to the taxpayers may help to alleviate any surprise. Values have significantly increased since the last revaluation five years ago. Many people are unfamiliar with the process. Mr. Hamilton said they will keep work closely with the Town and its communication tools to promote useful information.

Mr. Hamilton continued, explaining that the Department of Revenue Administration expects them to submit the MS1 by September 1st. The second tax bill will reflect the new assessment. The second tax bill will integrate two things: new values of properties but also a tax rate calculated based on the new set of values. Annually DRA sets taxes on the locally assessed values. They report the values to DRA. The amount of money determined by the voters at Town Meeting, is the amount of money that will be raised, net of any revenue. The Town won't collect a penny more in this process of revaluation; it simply recalculates and redistributes based on the new set of values.

Mr. Moore noted that the best communication tool we have with the residents is the Select Board Newsletter. Having gone through this process many times, Mr. Hamilton explained that more frequent revaluations are less upsetting to residents; the change in value is less drastic if revaluations are done more frequently. Mr. Hamilton gave a history of revaluations in New Hampshire.

Mr. Moore asked about establishing overlays (money set aside to pay abatements). He noted that they process abatement recommendations as quickly as possible. Appealing an abatement is a lengthy process.

Mr. Houghton expressed concern about where the tax payers attention should be focused. Mr. Hamilton suggested: 1. Taxpayers should make sure your property record is accurate. 2. Make sure they remember that the tax rate will not be the tax rate from this year on the June bill. The June bill will be sent out based on the prior years assessed value times one half of the prior year's tax rate, adjusted for any construction. That's a statutory formula.

The group discussed how home improvements may or may not effect a homeowner's assessment. Mr. Houghton wanted to know what residents should be concerned with and what they can do. Mr. Hamilton explained the nature of the changing values is that approximately 1/3 of property owners will stay the same, 1/3 will go down, and 1/3 will go up. The best course of action is to inform people before the revaluations are done.

Mr. Houghton wanted to know how Stratham compares with surrounding communities. Mr. Hamilton will do an analysis and they will discuss at a later date. The Board thanked them for the information and welcomed them aboard.

Next Mr. Houghton referred to the abatement recommendation in the packet. Mr. Moore requested they sign the document. Next, Mr. Houghton moved to the 2024 holiday schedule. They discussed the language which requires employees to take a vacation day for the day after Thanksgiving. An update to the Employee Manual may change this.

Mr. Houghton asked about Town Meeting preparations. Mr. Moore said Stratham Memorial School will be closed on January 23, the Presidential Primary. Town Report submissions are ongoing. Library is preparing for Voter Information Night on March 7th. Budget Advisory Committee presentations are coming together.

Mr. Houghton motioned to authorize the Town Administrator to execute the Amendment 3 for \$50,000 to Underwood Engineering dated Dec. 27th. Ms. Knab seconded the motion. All voted in favor.

Mr. Moore stated that due to work commitments, Bill Kenny will be submitting his resignation from the Conservation Commission.

The new hire event will be January 10th. We are moving closer to CPCNH rates and public outreach. SELT is prepared to assist the Town with an application for a \$1.5 million grant for the preservation of the Stuart Farm. Ms. Knab motioned to authorize the Town Administrator to

move forward with the application for federal funding for the Stuart Farm project in coordination with Southeast Land Trust. Mr. Anderson seconded the motion. Mr. Houghton asked about implications for the Town. Ms. Knab noted that these funds require a State or Municipal easement holder. SELT will do the monitoring and possibly be an easement holder. All voted in favor. Ms. Knab thanked Ms. McAllister and Mr. Moore for their work on this.

Mr. Moore consulted with Dan Crow regarding the Fire and Highway department roofs. He provided good guidance and fixes. While performing the work, he noticed an architectural detail failing at the Fire Dept that will need to be addressed.

Mr. Moore thanked Ms. Knab for preparing the minutes of the Dec. 28th. Mr. Anderson motioned to approve the minutes of December 28, 2023. Mr. Houghton seconded the motion. All voted in favor.

Mr. Anderson said there is another meeting for the FAC, but they had their public hearing so their process is complete.

At 8:16 pm Mr. Houghton motioned to go into a non-public session to discuss in accordance with RSA 91-A:3 II(b)(a) hiring and compensation. Mr. Anderson seconded the motion. All voted in favor.

At 9:11 pm Mr. Houghton motioned to seal the minutes noting failure to do so may render an action ineffective. Mr. Anderson seconded the motion. All voted in favor.

At 9:12 pm Ms. Knab motioned to adjourn. Mr. Anderson seconded the motion. All voted in favor.

Respectfully submitted,

Karen Richard
Recording Secretary