

TOWN OF WARNER



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Select Board: Michael Smith, Chair
Faith Minton
Harry Seidel
Kathleen Frenette, Town Administrator

Select Board Work Session DRAFT Minutes February 12, 2025, at 10:00AM

Lower Meeting Room Warner Town Hall 5 E Main St

I. Open the Meeting and Roll Call

Harry Seidel called the meeting to order at 10:08 AM

Present: Faith Minton, Harry Seidel, Mike Smith (via Zoom) and Kathy Frenette

Faith Minton made a motion seconded by Harry Seidel to permit Mike Smith to attend via Zoom.

Motion passed.

II. Assessment Review by Department of Revenue Administration (DRA) & Avitar

Associates, Licensed Assessors for Warner Loren Martin from Avitar Associates and Chris Fowler from DRA

Loren Martin explained that Avitar has been contracted by the Town of Warner for their Assessing Services. Chris Fowler will review the DRA's assessment review that the State conducts. Loren Martin stated that the first phase was done last fall where every property was visited. She noted that not all properties were inspected (example no one home). The seconded phase will begin shortly, which is when properties with new construction, a building permit or is flagged for another review will be visited again. The next phase will be to send notices to residents advising them that their property was visited but an interior inspection was not done. Loren Martin explained that residents will then be able to schedule an appointment for an interior inspection. The next phase will be to study all sales transactions (qualified sales). She explained that those sales will drive all of the base land and building values for the Town. She stated that at the end of July her staff will be out doing field reviews of the data collected. Loren Martin explained that once the field review is done and entered, notices of preliminary value will be sent to property owners. She stated that at that time an informal hearing will be held for residents who wish to discuss their new property value. She explained that the goal is to bring property values up to full market value. Loren Martin explained that currently more affordable housing options are increasing in value at a higher percentage compared to high end properties. She further noted that the total value of the Town will increase a certain percentage, and some people will see their percentage of increase will be more than others and they will see a tax increase.

There were questions and discussions regarding abatement deadlines. The Select Board agreed to post the abatement deadlines on the website and additional information for those who do not have access to the internet or a computer. Loren Martin explained that part of the Assessment Review that the DRA will be looking at level and uniformity of assessments, data accuracy, USPAP Report Compliance, and Avitar will be responsible for those items.

Sherry Gould of Route 114 asked how properties on Route 114, that are isolated from town, will be valued. She stated that communication regarding the reassessment has been abysmal and her faith in Avitar is low. Loren Martin explained that this is the beginning of the reassessment process, leaving her unclear as why her faith is low. She explained that baseline values will be determined from the sales analysis, and they will be compared to all non-sale properties to determine an estimate of value.

1 Loren Martin reiterated that the current real estate market is such that not all properties are going up in value
2 at a similar percentage. She explained that those properties that the value increased a higher percentage will
3 see a property tax increase. Faith Minton stressed that this is a state-wide due to the housing shortage. Faith
4 Minton and Loren Martin spoke about the importance of being transparent throughout the reval process.
5 Martha Mical asked if the video of this meeting could be posted on the Town website. Judy Newman-Rogers
6 asked if the state offers any type of relief for taxpayers who own a small home, and the assessment has
7 increased significantly due to the housing shortage. Loren Martin is not aware of anything to address that
8 situation.

9
10 Chris Fowler from DRA outlined the areas that he as the DRA monitor will be looking at. He explained the
11 difference in monitoring for a town update versus a town revaluation. He explained that with an update
12 randomly selected properties will be reviewed externally for accuracy. The DRA has not resumed interior
13 inspections since Covid, interior information is verbally verified if able. Chris Fowler explained that each
14 property is graded, and the final report will be provided to the Town. He explained that all types of properties
15 will be sampled. Chris Fowler explained that relating to the assessment review process he will look at
16 properties for accuracy. He explained that he will be reviewing Town files on a sample of properties with
17 exemptions and current use properties. He confirmed that a current use map is required. He stated that tax
18 credit properties will be reviewed. Chris Fowler explained that tax exempt properties (charitable, religious or
19 educational) will be reviewed for the last 5 years for the required applications (State Forms A-9 and A-12).
20 Loren Martin explained that they are working and making progress updating the files. She stated that the
21 current use files may not be address entirely by the conclusion of the DRA's review.
22

23 Equalization of values: Level and uniformity of assessment

24 Loren Martin explained that every year the DRA looks at sales that occurred 6 months prior to April 1st and 6
25 months after April 1st to determine the ratio as of April 1st. She further noted that Warner's ratio is 54%
26 (assessments to market value), the COD (coefficient of dispersion) is 21.4 (maximum allowed 20) and the
27 PRD (price related differential) is 1.05 (allowable .98 to 1.03). She stated that currently Warner exceeds both
28 the allowable COD and PRD. David Carle asked if there will be a lot of corrective action needed. Loren
29 Martin confirmed that there will be a significant amount of data corrections. Loren Martin stated that she will
30 be back in the future at a regular Select Board meeting to give another update to where they are in the
31 process.
32

33 **III. Select Board Unanticipated Business**

34 Faith Minton read the following into the record regarding some concerns she has about how the Select Board
35 functions and how to build trust.

36 *"When a conflict arises, I feel it is an opportunity and awareness that something is not working. How do we*
37 *work towards a resolution? I feel it is important that we have an intention to practice and create a congenial*
38 *and productive working relationship building trust and good functioning that we show this by being*
39 *supportive, being a listener which will create a good working environment. I feel our employees need to feel*
40 *supported and valued. Emphasizing communication, modeling good caring and kind communication such as,*
41 *how can we help, how can we solve this, how can we improve. For all of us to think of what my part is, how*
42 *can I practice these things. I feel that right now there seems to be a polarization which disrupts our working*
43 *relationship and hinders getting the work of the Town done. I feel there is information and suspicions that*
44 *are not true and it very disappointing to me. I feel this can be resolved. I feel all employees, all elected*
45 *officials can have the intention to reset and to seek to work in a supportive way."*

46 Faith Minton stated that she realizes her statement was a bit general but believes people will understand the
47 intention. She stated she is concerned and wants the Town Administrator to be successful. Faith Minton
48 distributed information from the NHMA about building trust at the local level. She stressed the importance of
49 the board and employees working to be reliable and transparent. Harry Seidel stated that he appreciates

1 everything Faith shared and found the information helpful. Mike Smith stated that he read the information
2 and highlighted several areas. Faith Minton stated that the Select Board needs to set an example and work
3 with and support the Town Administrator. Harry Seidel expressed his appreciation to Ed and Martha Mical
4 for their willingness to attend the meeting and offer a point of order or request clarification in a way that is
5 meant to help the Select Board be successful. Faith Minton spoke about the importance of those who have
6 experience to help others. She acknowledged that people make mistakes but are willing to learn.
7

8 Annual Report: Harry Seidel asked for a status update. Kathy Frenette stated the report is almost complete.
9 Town Clerk/Tax Collector position: Faith Minton requested any information gathered regarding the
10 combining of the two positions. Mike Smith will provide his notes. He stated that previously he visited
11 several communities with a combined TCTC. He explained that he had initially been in support of the
12 combination. He began to have doubts about how the town would handle a situation if the individual was
13 unable to work for any reason. He explained that many of the towns he visited utilize a tax kiosk. Harry
14 Seidel agreed that the kiosk would be beneficial to the Town. Faith Minton stated that she is looking to put
15 the information out to the public to help them understand why combining the two positions could be
16 beneficial for Warner. Mike Smith stated that he would have preferred to hold off and put it on the ballot next
17 year. He stated that it would give time to gather information, establish a pay scale, and consider the office
18 space. He acknowledged that the step could bring cost savings down the road. Michele Courser, Town Clerk,
19 explained her reservations. She spoke about the need for online public access (kiosk) to reduce the number of
20 calls and in person inquiries. She is not supportive of this for this year. Faith Minton stated that the Select
21 Board has not received information pertaining to the combination of the two offices. Mike Smith and Faith
22 Minton discussed their differing views on how this has been handled.
23

24 Harry Seidel stated that it is on the ballot and the Select Board needs to demonstrate support for staff and
25 assurance that the software will be there to make this change a worthy step for the Town. Michele Courser
26 spoke about the training challenges that will face the person responsible for the department. Kimberly
27 Edelmann (Tax Collector) stated that the residents should be given the ability to ask questions about the
28 combining of the positions prior to Town Meeting. She spoke about the importance of educating voters so
29 they can make an educated and informed decision. Faith agreed, reiterating that she has been asking for the
30 information. There was a discussion regarding when the informational meeting should occur. Mike Smith
31 explained that he is out of town and extremely busy and he does not support adding a meeting to the
32 schedule. The Select Board agreed to hold an informational meeting on March 4th at a regularly scheduled
33 meeting.
34

35 Mike Smith explained that there is a cell tower in Sutton near the town line. He stated that a letter has been
36 drafted requesting the State activate the cell tower for the use of Warner's first responders. He would like the
37 Select Board's approval to send the letter to Sutton, Bradford and possibly Henniker to garner their support
38 in requesting the State activate the cell tower. The Select Board agreed it is worth investigating. Mike Smith
39 explained that he discovered the tower as he has been looking for revenue sources.
40

41 Signatures needed:

42 The Select Board agreed that two signatures are sufficient for the DRA document for DRA that Elizabeth
43 needs. The CRNHPC appointment of Barb Marty will be signed by Mike Smith. Kathy Frenette requested
44 another signature on a document for a new employee.
45

46 **V. Adjournment**

47 **Faith Minton made a motion seconded by Harry Seidel to adjourn the meeting. Motion passed**
48 **unanimously.**
49

50 Adjournment time not stated.

- 1 Respectfully submitted by Tracy Doherty
- 2 Edited by Darcie Buskey

DRAFT