



# TOWN OF WARNER

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Select Board: Harry Seidel, Chairman  
Alfred Hanson, Vice Chair  
Michael J. Smith  
Kathleen Frenette, Town Administrator

## Select Board Public Meeting Minutes September 23, 2025 6:00 PM

### **I. Open the Public Meeting / Roll Call / Pledge of Allegiance**

Chairman Harry Seidel called the meeting to order at 6:00 PM. The Pledge of Allegiance was recited.

Select Board present: Chairman Harry Seidel, Vice Chair Alfred Hanson and Mike J. Smith.

Members of the public: Russ Smith, Jim Hume, Dan Maran, Robert Humphrey, Sara McNeil, Kathy Carson, Christine Frost, Trish Mitchell, Ginger Marsh, Andy Bodnarik, Nate Burrington, Danielle Young, Marianne Howlett, Linda Donovan, Bob LaFrance, Jim McLaughlin, Martha Mical, Elizabeth Labbe, David Carle, Bob Shoemaker and Natalie Wells.

### **II. Loren Martin, Director, Assessing Operations, Avitar Associates of NE, Inc**

Harry Seidel explained that Loren Martin is here at the request of the Select Board to answer the questions of the Select Board. He stressed that this is not intended to be a question/answer session.

Loren Martin explained the revaluation process. She explained that on August 26, 2025 Warner residents were mailed a notice of preliminary assessment value and login information to review their property card. She advised the Board that in an effort to be proactive she provided the Town with a preliminary USPAP (Uniform Standards of Professional Appraisal Practices) to give residents the ability to look at recent sales, understand how they analyze land and building values, look at all the codes and adjustments. She stated that residents also have the ability to search comparable sales.

Harry Seidel asked if a residents indicates that they are now being assessed for something that they previously were not is that because the previous assessor was not following the USPAP guidelines. Loren Martin explained that the law requires all properties to be valued at 100% of market value and everything must be considered. She explained that the DRA (Department of Revenue) monitors all assessors in the state to ensure that everyone is following the same laws. She spoke about the importance of accuracy state wide because state services are shared throughout the state.

Loren Martin explained that in Warner there were a lot of things that were not previously being assessed that caused a lot of heartache. She stated that she has heard from a lot of taxpayers and she has steered them to the DRA and she provided case law because they have had things on their property that were not assessed and now they are. She understands their concern but she stressed that she must follow the law.

Harry Seidel asked Loren Martin to outline the reval process. Loren Martin explained that the Select Board requested a quote for service and signed a contract with Avitar Associates. She stated that the reval contract covered from January 1, 2025 until the end of December 2025. She explained that because a full measure and list of every property in the Town is arduous they began the process a little early in the fall of 2024. She stated that they began measuring and listing every property in Town. Loren Martin stated that letters were sent out in April/May to finalize the measure and listing of properties. She explained that they then began to analyze sales and create the market modified cost model. She stated that once the base values were determined they drove the entire town comparing every property (sale and non-sale properties) in town to

1 what they had developed to ensure that they were consistently applying the model across the board. Loren  
2 Martin stated that at that time preliminary notice of values were sent out (August 26). She stated that  
3 taxpayers were given until September 6<sup>th</sup> to schedule an appointment to discuss their new preliminary  
4 property value. She explained that an online scheduler was used to schedule appointments allowing  
5 residents to schedule their appointment at their convenience (24/7). Loren Martin explained that revals done  
6 in 2024 and 2025 saw a bigger increase in values because the old values were 5 years old and established  
7 prior to the covid housing market. She explained that the real estate market drastically increased as a result  
8 of the covid pandemic. Loren Martin reiterated that the towns that had a reval in 2024 and 2025 saw a much  
9 higher increase in property values. She acknowledged that more scheduling time was needed in Warner and  
10 she is contacting those taxpayers. She estimated that there are approximately 250 appointments scheduled.  
11 Loren Martin explained that there does have to be a cut off for appointments due to time needed for her to  
12 turn over the values to the Town so that the Town can submit the MS-1 to DRA to get the 2025 tax rate. She  
13 stressed that does not mean that communication stops or that taxpayers do not have rights; this is an informal  
14 process. She explained that as a result of the hearing process if a value was changed those taxpayers will  
15 receive a final notice of value.

16  
17 Loren Martin explained that once the tax rate is set and tax bills are sent out taxpayers have a right to file an  
18 abatement to address physical data errors or a disproportionate level of assessment or market data. Loren  
19 Martin stated that physical errors will be inspected and corrected. She explained that a disproportionate level  
20 of assessment is something that the taxpayer has the burden to provide evidence that they are not being  
21 assessed at market value.

22  
23 Loren Martin stated that she hopes to have final notices and the job ready to be turned back over to the Town  
24 in the first or second week of October. She explained that she will assist the Town with the MS-1 and at that  
25 point the waiting starts for the DRA to set the Town's tax rate. Loren Martin stated that the tax rate is the  
26 biggest fear that she is hearing from residents. She explained that in her experience when the value of the  
27 town doubles the tax rate has to drop proportionally. She did acknowledge that some people will see their  
28 taxes increase because they were not being accurately assessed based on what is on the property.

29  
30 Loren Martin explained that there are three pieces to the formula; the budget, the value and the tax rate. She  
31 explained that the State of NH DRA sets the tax rate. She stated that the tax rate is multiplied against the  
32 value of the town to determine what the Town needs to pay the bills. She explained that the tax rate is based  
33 on the budgetary needs of the Town, School, and the County. She addressed a common misconception that  
34 the Town will have a windfall of extra money. She stressed that there is no extra money, the Town can only  
35 collect what is needed and retain a limited small amount pursuant to state law for contingencies.

36  
37 Loren Martin explained that the deadline to file for an abatement is March 1<sup>st</sup>. She urged anyone who files an  
38 abatement to provide information and not just claim "my taxes are too high" or "my assessment went up too  
39 much". She explained that the abatement applications will be review and she will give her recommendation  
40 to the Select Board for the final decision. Loren Martin explained that if a taxpayer is still aggrieved with the  
41 town's decision they have the right to file an appeal with the Board of Tax and Land Appeals or the Superior  
42 Court but not both by September 1<sup>st</sup>. She explained that they are not perfect and they had to convert the  
43 town's existing assessing data to another system and errors can happen. She stressed that she is striving for  
44 accurate data and she will help to ensure that resident's property record cards are accurate. Loren Martin  
45 spoke about the inaccurate information that is going around online that she wishes she could help to  
46 eliminate. She stated that she is aware of the personal attacks on her, calling her names, swearing and calling  
47 her a liar. Loren Martin stated that she is trying to help. She explained that she has not purchased property  
48 in Warner she is simply doing her job by analyzing what has been bought and sold and bringing property  
49 values up to market value as is required by the law. She reiterated that she will help anyone who wants help.

1 Alfred Hanson asked for clarification on the filing period for an abatement. Loren Martin stated that  
2 pursuant to the law the filing deadline is March 1<sup>st</sup>. Harry Seidel stated that a resident asked him if the new  
3 values could be delayed 6 months to ensure the accuracy of the values. Loren Martin explained that there is  
4 no mechanism in the law that allows the Town to delay. She referenced the NH Constitution and RSA 75:8a  
5 that requires values must be brought to market value at least once every five years. Harry Seidel addressed  
6 some issues raised that residents were not able to have an inspection or they regret allowing an inspection.  
7 Loren Martin acknowledged that no one wants to pay taxes but at the end of the day she would prefer to  
8 inspect the home verses estimate. She stressed that an inspection will ensure accuracy.

9  
10 Mike Smith asked for the percentage of the town who have called in for an appointment. Loren Martin  
11 stated that it is 13%. Harry Seidel asked for clarification on the definition of water front property. Loren  
12 Martin explained that properties along any water body would be a waterfront property. She referenced towns  
13 with properties along a marsh that sell for substantial amounts. Alfred Hanson asked how taxpayers respond  
14 to their assessments when the market value of properties drop. Loren Martin explained that the response is  
15 much harder when an assessment is lower than what is owed on it. Mike Smith explained that his  
16 preliminary notice of value arrived well beyond the appointment deadline. He would like that to be addressed  
17 in the future so that does not happen. He stated that one of his properties increased 16 times the original  
18 value. Loren Martin explained that she is not sure that there is a perfect solution but she cautioned that there  
19 will still be some issues. She spoke about the steps the Town took to notify the public by holding several  
20 public meetings and notices on the town website. Mike Smith asked if the Select Board should budget more  
21 for abatements. Loren Martin stated that typically after a reval that is normal to do. She stated that she cannot  
22 advise how much to budget but she suggested the Town call the NHMA or DRA for guidance. Alfred  
23 Hanson stated that he will contact the DRA.

### 24 25 **III. Public Comment**

26 Ginger Marsh spoke about scheduling an appointment to discuss her three properties. She stated that she  
27 was told that three appointments should have been scheduled. Ginger Marsh asked for a status update  
28 regarding a homeless encampment. She stated that there is trash along the river. Alfred Hanson stated that  
29 Elizabeth Labbe will have information and they should wait for Elizabeth to return to the meeting. Mike  
30 Smith feels that the ordinance needs to be rewritten to address the issue. Harry Seidel stated that Mike Smith  
31 could bring this to the Planning Board as he is the ex-officio member to the Planning Board. He noted that  
32 any ordinance change would not be voted on until town meeting.

33  
34 Bob LaFrance of Collins Road spoke about a situation on New Market Rd where someone is parking along  
35 the road causing a safety issue. Harry Seidel asked Mr. LaFrance to call town hall and he will be in touch  
36 and visit the area.

37  
38 Andy Bodnarik via Zoom stated that he attempted to send information/pictures to Avitar through their system  
39 and only one out of 13 pictures went through. He provided the information and pictures to Elizabeth but  
40 during his hearing only one picture was received by the Assessor. He spoke about the factual errors on his  
41 property record card. He is questioning if he should wait to for the final value notice in October or wait for  
42 the abatement process. The Select Board encouraged him to come in and speak to Elizabeth Labbe.

43  
44 Jim Hume asked if Elizabeth Labbe could be asked to come back to the meeting to address the issues that are  
45 being deferred to her.

46  
47 Elizabeth Labbe explained that she and the Police Sergeant have visited the homeless encampment and spoke  
48 to the people who are living there. She stated that she is not able to discuss the situation in public. She stated  
49 that the Town is engaged with them.

Danielle Young questioned how there are so many new property features that are now being assessed but were not in the past if the State is actually monitoring assessors. She questioned why dilapidated sheds and campers are being valued.

Bob LaFrance stated that he is being taxed for a view and he would like to know where the view is.

#### **IV. Select Board Business:**

##### **a. Beautification Group – Update on projects from Kathy Carson and Sara McNeil**

Kathy Carson explained that she provided the Select Board with a drawing of the new Welcome to Warner sign. She stated that it will be a smaller sign but will still incorporate the same information minus the verbiage “Warner Men’s Club”. She explained that last fall the Select Board voted to approve \$1,200 from the Beautification Fund to address Welcome to Warner signs at exit 8 and 9. Kathy Carson explained that the exit 8 sign has been refurbished at a cost of \$200 and placed at exit 9. She stated that the original exit 9 sign was removed and is not salvageable.

Kathy Carson explained that during the committee’s discussions it was suggested that the two signs would cost up to \$2000. She stated that they would look to local people to source the granite posts and to do the excavation to install the posts. She asked the Select Board to appropriate an additional \$800. Kathy Carson stressed that it is not known now if they will need it. Alfred Hanson asked for clarification on the cost breakdown. Kathy explained that the original vote was for \$1,200. One sign has been refurbished for \$200. She is asking for an additional \$800. She explained that Jim McLaughlin has the paint on hand. She anticipates that the granite posts will be the biggest expense. Alfred Hanson stated that his notes reflect that the project would cost \$2,200. Jim McLaughlin outlined the sign specifications; 5 feet wide by 4 feet 9 inches high. He stated that the sign will be taller than what was there. He stated that he is gathering prices for the iron work and stainless steel.

**Harry Seidel made a motion seconded by Mike Smith to approve the new Welcome to Warner New Hampshire sign for exit 8 up to \$2,000. Roll Call Vote Hanson YES Smith YES Seidel YES**

Kathy Carson spoke about the Encore donation. She explained that they had originally planned on lighting improvements on the Town Hall walkway and entrances. She advised the Select Board that they need to do more research on the building lighting so they want to break the project up into two separate projects. Kathy Carson stated that they are moving forward with the lamp posts along the walkway. Sara McNeil stated that they received 3 proposals. She explained the reason one company withdrew his proposal. Kathy Carson explained that the two remaining quotes are from Irish Electric and R & T Electric. Kathy Carson explained that Irish Electric has done work at Town Hall in the past and they are familiar with the set up. Kathy Carson recapped the R & T Electric quote, advising the Select Board that the quote did not include what they wanted relating to the equipment. She stated that they feel that the quote from Irish Electric for \$11,754 is the best option. Ginger Marsh asked about the timing of the lamp posts since festival is coming up. Kathy Carson believes the project will start in November. Kathy Carson advised the Select Board that the crab apple tree needs a light pruning. Kathy Carson thanked the Select Board for all their support.

##### **b. Interim Welfare Director Contract**

Harry Seidel stated that Carol Conforti-Adams is willing to work and train the next Welfare Director.

**Alfred Hanson made a motion seconded by Harry Seidel to accept the interim Welfare Director’s Agreement. Roll Call Vote Hanson YES Seidel Smith Abstained**

Ginger Marsh asked how the position was advertised. Harry Seidel stated currently they are appealing to Town staff. Mike Smith stated that there were two people who wanted to be considered. He explained that

recently one person withdrew but the other person is Chrissy Almanzar. Mike Smith stated that Danielle Young sent an email expressing interest. Mike Smith questioned why Chrissy Almanzar is not put in the position now. Alfred Hanson stated that currently she is not qualified to fill the position. Mike Smith would like the Select Board to move Chrissy Almanzar into the position to be trained. Harry Seidel would like to move forward with the interim director and start the conversation about training Chrissy Almanzar.

#### **c. Building Inspector – Board Approval**

The Select Board discussed Scott LaCroix who has applied for the Building Inspector position. Harry Seidel stated that he is very qualified and he has code compliance and planning/zoning experience. Harry Seidel stated that Scott LaCroix has agreed to accept the same rate of pay as the previous Building Inspector of \$30/hr. Harry Seidel and Alfred Hanson both support the hiring of Scott LaCroix. Mike Smith stated that he has not spoken to or met Scott LaCroix. Alfred Hanson said he did speak with Scott LaCroix. There was a brief discussion about Mike Smith not meeting or speaking to Scott LaCroix as the Board has been holding off filling the position until all members met Scott.

**Harry Seidel made a motion seconded by Alfred Hanson to extend the Warner Building Inspector/Code Enforcement Officer position to Scott LaCroix. Roll Call Vote Hanson YES Seidel YES Smith ABSTAIN**

*Discussion on the motion:* Mike Smith stated that this is just wasting more time and money just like everything else. He told Alfred Hanson and Harry Seidel to do whatever they want to do. Harry Seidel asked for clarification on how this is wasting money. Mike Smith stated that Scott LaCroix is going to charge the town \$35/hr to do paperwork. Harry Seidel disputed that, explaining that the hourly rate is still \$30/hr.

#### **d. Warner Community Center – Update on Front Doors**

Harry Seidel explained that the doors are being restored and he hopes they will be done before winter.

#### **e. Resignation – Darcie Buskey**

The Select Board received an email from Darcie Buskey tendering her formal resignation effective immediately from her duties of editing / posting for boards and committees for the Town of Warner. She will continue to assist the Town Clerk's office on an as-needed basis. Harry Seidel stated that Darcie Buskey has done a good job and he thanked her for her efforts.

#### **f. 2026 Operating Budget - Fuel Prices**

The Select Board reviewed the fuel price quotes. Harry Seidel explained the Town received quotes on the day of their last meeting. He stated that the quotes have since been revised. Harry Seidel explained that Irving Fuel is the lower quote at \$2.59 gallon and propane is at \$1.414 gallon. Alfred Hanson noted that the quotes are good for 24 hours and it would be wise to take action now. Harry Seidel and Mike Smith agreed.

**Alfred Hanson made a motion seconded by Mike Smith to go with Irving Fuel for propane and fixed heating oil. Roll Call Vote Hanson YES Smith YES Seidel YES**

*Discussion on the motion:* Harry Seidel expressed concern regarding article III relating to total product volume. He explained that he spoke to the vendor and he was told that Irving has been servicing the Town for years and that would not implemented. Alfred Hanson stated that the town's usage has been the same for the last 5-6 years.

#### **g. Employee Health Benefits – Status Update**

Harry Seidel asked for a status report from Mike Smith. Mike Smith explained that he is still waiting for pricing from CGI. Mike Smith explained that there have been discussions regarding grouping with other

1 entities for a better price. He stated that because of structuring challenges there has not been an  
2 overwhelming desire to group entities. He stated that Health Trust will release their figures in October.

3  
4 **V. Consent Agenda: September 23, 2025**

5 Motion by the Warner Select Board to Approve the following or previously signed:

6 Intent to Cut 25-463-10T, 25-463-11T and 25-463-12T and numerous Building Permits.

7 **Alfred Hanson made a motion seconded by Harry Seidel to accept the Consent Agenda for September**  
8 **23, 2025. Roll Call Vote Hanson YES Seidel YES Smith NO**

9  
10 *Discussion on the motion:* Mike Smith stated that he just received this consent agenda and he does not know  
11 what any of the items are. Harry Seidel asked if Mike Smith signed any of the building permits, Mike Smith  
12 indicated that he had not.

13  
14 **VI. Manifest: September 23, 2025 and September 9, 2025**

15 **September 23, 2025** A motion for the Select Board to approve the following previously signed  
16 manifest: Accounts payable check numbers 11754 through 11783 dated 9/15/25 in the amount of \$24,218.42.  
17 Accounts payable check numbers 11784 through 11787 dated 9/15/25 in the amount of \$57,293.42 for the  
18 September 18<sup>th</sup> bi-weekly payroll deposits. Bi-weekly payroll check numbers 4064 through 4068 and direct  
19 deposit check numbers E02664 through E02692 dated 9/18/25 for a net payroll of \$42,327.32.

20 **Alfred Hanson made a motion seconded by Harry Seidel to accept the September 23, 2025 Manifest**  
21 **Motion as read. Roll Call Vote Hanson YES Seidel YES Smith NO**

22  
23 *Discussion on the motion:* Mike Smith stated that he has not seen the Manifest. Ginger Marsh questioned the  
24 recent change to eliminate the penny and how the town will handle that. She encouraged the Town to start  
25 thinking about that. There was discussion regarding the ramifications of eliminating the penny.

26  
27 **September 9, 2025** A Motion for the Select Board to approve the following previously signed  
28 manifest: Accounts Payable check numbers 11701 through 11726 dated 8/28/2025, in the amount of  
29 \$57,771.22. Accounts Payable check numbers 11727 through 11730 dated 9/2/2025, in the amount of  
30 \$57,406.20 for the September 4<sup>th</sup> bi-weekly payroll deposits. Bi-weekly payroll check numbers 4059  
31 through 4063, and direct deposit check numbers E02629 through E02663 dated 9/4/2025 for a net payroll of  
32 \$42,424.66. Motion to authorize the Select Board to approve and order the Treasurer to sign the following  
33 manifests: Accounts Payable check numbers 11731 through 11753 dated 9/8/2025, in the amount of  
34 \$41,281.37.

35 **Alfred Hanson made a motion seconded by Harry Seidel to accept the Manifest motion for September**  
36 **9, 2025 as read.**

37  
38 *Discussion on the motion:* Mike Smith explained that he was given less than 24 hours to review the Manifest  
39 and the checks for the September 9, 2025. Martha Mical asked when the Select Board typically receives the  
40 manifest. Harry Seidel and Alfred Hanson both explained that when they receive notification they come to  
41 Town Hall that day to review and sign. Mike Smith explained that he received notification at 1:43 PM but  
42 did not see it until late that evening. He stated that he responded to the notification that he would be in the  
43 following day and he was told that he needed to be in before 2:00 PM. He explained that he was unable to  
44 get to Town Hall by 2:00 PM. Martha Mical questioned the issue with the timing of the checks. Harry Seidel  
45 explained that this has not been an issue until recently. Martha Mical asked if it is possible to have the  
46 checks done on Monday. Harry Seidel stated that the checks are usually done on Monday. Mike Smith  
47 disputed that. Judy Newman-Rogers explained that the Select Board received a text Monday afternoon at  
48 3:18 PM, on Tuesday at 12:42 Mike Smith responded that he would be in that day and Clyde texted back that

1 the checks were going to the bank at 2:00 PM and that he had 2 signatures. Ginger Marsh suggested that she  
2 could sign the checks on Wednesday instead of Tuesday.

3  
4 Ginger Marsh asked if she could have a meeting with the auditors. Harry Seidel explained that the Auditors  
5 are not working at Town Hall. He explained that Clyde Carson has been sending the files electronically.  
6 Harry Seidel suggested that Ginger speak to Clyde. Ginger Marsh stated that she has spoken to Clyde. She  
7 explained that she had always balanced the bank statements but she has not since January because of the way  
8 QuickBooks operates. Ginger Marsh stressed that she needs to find out from the auditor if the bank  
9 statements are being balanced. She reiterated that she would like to know from the auditor how they would  
10 like her to get that done.

#### 11 12 **Amended Motion**

13 **Alfred Hanson amended his motion to table the September 9, 2025 Manifest motion until the next**  
14 **Select Board meeting. No Vote**

#### 15 16 **VII. Minutes: September 9, 2025**

17 Page 3 line 1 insert "minutes" before "august"

18 line 2 should read as follows page 5 line 16 insert "is" after "what"

19 line 20 strike "accessory apartments" insert "ADU"

20 Page 6 several names not stated

21 The Select Board agreed to require audience members to state their name and sign the attendance sheet.

22 Page 9 August 21, 2025 Minutes need to be voted on.

23  
24 **Harry Seidel made a motion seconded by Alfred Hanson to approve the August 21, 2025 Select Board**  
25 **meeting minutes with the information learned tonight. Roll Call Vote Hanson YES Seidel YES Smith**  
26 **ABSTAIN**

27  
28 **Harry Seidel made a motion seconded by Alfred Hanson to approve the September 9, 2025 Select**  
29 **Board meeting minutes as amended. Roll Call Vote Hanson YES Seidel YES Smith ABSTAIN**

#### 30 31 **VIII. Select Board Other Business**

32 Harry Seidel stated that Sherry Coffey has indicated that she would like to serve on the Board of Trustees for  
33 the Pillsbury Free Library; the Library Trustees will send a letter recommending.

#### 34 35 **IX. Non-Public Session if needed (RSA 91-A:3 II (a,b,c,d,e,f,g,h,i,j,k,l,m) )**

36 None

#### 37 38 **X. Adjournment**

39 **Alfred Hanson made a motion seconded by Mike Smith to adjourn the September 23, 2025 Select**  
40 **Board meeting. Roll Call Vote Hanson YES Seidel YES Smith YES**

41 The meeting adjourned at 8:54 PM

42 Respectfully submitted on 9/25/25 by Tracy Doherty