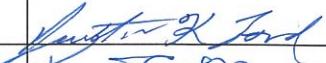
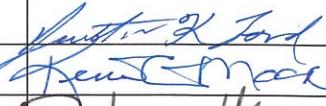
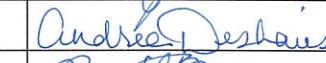
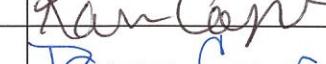
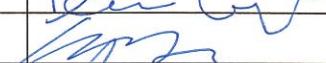


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Petition Warrant Article for 2026 Warner NH Town Meeting

""Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 4%"

Name	Address	Date	Signature
✓ Jonathan K. Lonsel	85 East Main St	1/30	
✓ Kevin Mock	56 COUCHTOWN Rd	1/31	
✓ Rebecca Mock	82 Bear Rd	1/31	
✓ Agny Mock	56 COUCHTOWN Rd	1/31	
✓ Christopher White	19 Latting Ln	1/31	
✓ Emily Emmons	19 Latting Ln	1/31	
✓ Chris Seigny	24 Brown Rd	1/31	
✓ John Lefevre	85 Old Derby Rd	2/1	
✓ Judy Sloane	5 ROSLYN AVE	2/1	
✓ Eric Gault	5 Roslyn Ave	2/1	
✓ CHRISTIAN BUEKLE	676 PUMPKIN HILL Rd	2/1	
✓ Dawn Quirk	676 Pumpkin Hill Rd	2-1	
✓ Linda Lacasse	166 North Rd	2-1	
✓ Sam Carr	11 Annie Loop	2/1	
✓ Sarah Sansa	20 Latting Lane	2/1	
✓ Billy Cronin	20 Latting Lane	2/1	
✓ Andrea Deshaires	12 Brown Rd	2/1	
✓ Rory St. Lawrence	12 LAING BRIDGE LN.	2/1	
✓ Karen Coyne	120 Willaby Colby Ln	2/1	
✓ DANIEL COYNE	120 WILLABY COLBY LN	2/1	
✓ Bill Hanson	120 WILLABY COLBY LN	2/1	
✓ James Gafford	95 BIBLE HILL RD	2/1	
✓ Natalie Wells	125 Collins Rd.	2/1	
✓ Pier DiPietro	115 Bible Hill Rd	2/2	

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Written Testimony Article for 2016 Waucon NEE Town Meeting

• Shall we adopt the joint recommendation of the City Council and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 2%?

Petition Warrant Article for 2026 Warner NH Town Meeting

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... Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 4%?"

Petition Warrant Article for 2026 Warner NH Town Meeting

"Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 4%?"



Petition Warrant Article for 2026 Warner NH Town Meeting

Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 4%

Petition Warrant Article for 2026 Warner NH Town Meeting

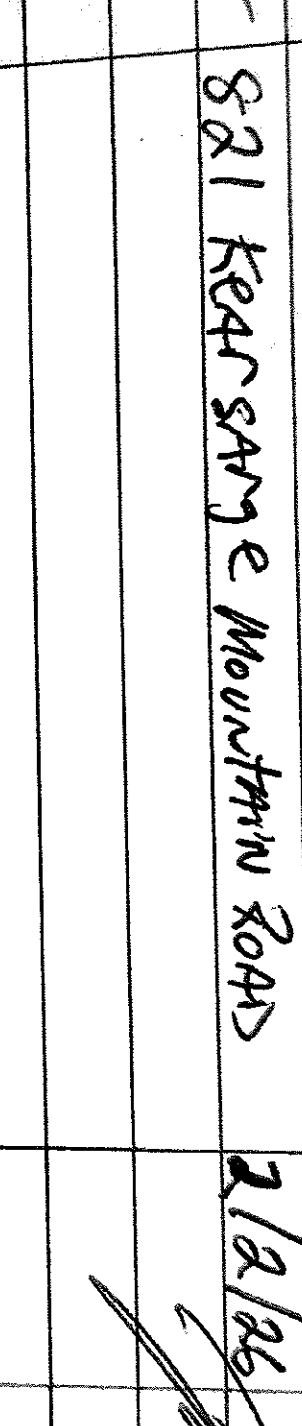
"Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 4%?"

Petition Warrant Article for 2026 Warner NH Town Meeting

""Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 4%?"

Petition Warrant Article for 2026 Warner NH Town Meeting

Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's amount of local taxes raised, by more than 4%?"

Name	Address	Date	Signature
BREWSTER, S.	821 Keasarge Mountain Road	3/2/26	

TITLE III
TOWNS, CITIES, VILLAGE DISTRICTS, AND UNINCORPORATED PLACES

CHAPTER 32
MUNICIPAL BUDGET LAW

Preparation of Budgets

Section 32:5-c

32:5-c Adoption of Local Tax Cap. –

I. The provisions of RSA 32:5-b may be adopted by any local political subdivision of the state whose legislative body raises and appropriates funds through an annual meeting. A 3/5 majority of those voting on the question shall be required to adopt the provisions of RSA 32:5-b. Only votes in the affirmative or negative shall be included in the calculation of the 3/5 majority.

II. The question shall be placed on the warrant of the annual meeting by the governing body or by petition under the procedures set out in RSA 39:3 or RSA 197:6.

III. A public hearing shall be held by the local governing body on the question at least 15 days, but not more than 30 days, before the question is to be voted on. In multi-town districts, a public hearing shall be held in each town embraced by the district, none of which shall be held on the same day. Notice of the hearing shall be posted in at least 2 public places in the town and at least 2 public places in each town of multi-town districts, and published in a newspaper of general circulation at least 7 days prior to the date of the hearing.

IV. For a tax cap using a fixed dollar amount or a fixed percentage, the wording of the question shall be:

"Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than _____ (insert either a fixed dollar amount or a fixed percentage)?"

For a tax cap using a multiplication factor per RSA 32:5-b, I-b, the wording of the question shall be: "Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes (this year's base), that is higher than the prior fiscal year's actual amount of local taxes raised (last year's base), adjusted for inflation using the inflation index _____ (insert index) and the change in _____ (insert population or attendance), in accordance with RSA 32:5-b, I-b?"

V. Voting on the question shall be by ballot, but the question shall not be placed on the official ballot used to elect officers, except in the case of a legislative body that uses an official ballot form of meeting under RSA 40:13 or under a charter adopted pursuant to RSA 49-D. Polls shall remain open

and ballots shall be accepted by the moderator for a period of not less than one hour following the completion of discussion on the question. If a 3/5 majority of those voting on the question vote "yes," RSA 32:5-b shall apply within the local political subdivision beginning with the following fiscal year and for all subsequent years until it is changed as provided in paragraph V-a or rescinded as provided in paragraph VI.

V-a. Any local political subdivision which has adopted RSA 32:5-b may consider adoption of a new tax cap, using any method described in RSA 32:5-b, II, in the manner described in paragraphs I through V. If the adoption of a new proposed tax cap fails, the existing tax cap shall continue to apply.

VI. Any local political subdivision which has adopted RSA 32:5-b may consider rescinding its action in the manner described in paragraphs I through V. The wording of the question shall be: "Shall we rescind the provisions of RSA 32:5-b, known as the tax cap, as adopted by the (local subdivision) on (date of adoption), so that there will no longer be a limit on increases to the recommended budget in the amount to be raised by local taxes?" A 3/5 majority of those voting on the question shall be required to rescind the provisions of this section, except in the case of repeal by charter enactment under RSA 49-D. Only votes in the affirmative or negative shall be included in the calculation of the 3/5 majority.

Source. 2011, 234:6, eff. July 5, 2011. 2025, 183:2-4, eff. Sept. 13, 2025.

Section 32:5-b

32:5-b Local Tax Cap. –

Upon adoption under RSA 32:5-c, the following shall apply:

I. In a town or district that has adopted this section, the estimated amount of local taxes to be raised for the fiscal year shall include the operating budget and all other warrant articles with a tax impact, certified by the governing body or the budget committee and posted on the warrant for the annual meeting pursuant to RSA 32:5. The estimated amount of local taxes to be raised for the fiscal year shall not exceed the local taxes raised for the prior year, as shown on the same budget and adjusted as provided in paragraph I-a and II, by more than the tax cap authorized when this section was adopted. I-a. If the local taxes raised for the prior year were reduced by any fund balance brought forward from previous years, the amount of such reduction shall be added back and included in the amount to which the tax cap is applied under paragraph I.

I-b. (a) In a town or district that has adopted this paragraph, a tax cap limiting the base amount to be raised by property taxes to last year's base shall be adjusted to account for inflation and change in population for towns or village districts, or attendance for school districts, according to the following formula: This year's base = (Last year's base) x (1 + CPI) x (This year's population or attendance / Last year's population or attendance).

(b) In this paragraph:

(1) "Attendance" shall mean the average daily membership in residence (ADMR) of the school district, pursuant to RSA 198:38, I-a. "This year's attendance" shall be the annual ADMR reported to the department of education as of October 1 preceding the date of the budget hearing held pursuant to RSA 32:5, I. "Last year's attendance" shall be the annual ADMR reported to the department of education as of October 1 of the year prior to the annual ADMR reported for "This year's attendance".

(2) "Base amount" or "base" shall mean the local taxes raised for the year. "This year's base" shall be the "base" proposed at the annual budget hearing held pursuant to RSA 32:5, I. "Last year's base" shall

be the "base" of the year prior to the "base" reported for "This year's base".

(3) The increase for inflation, or CPI (consumer price index) in the formula above, shall be the annual percentage change of an inflation index published by the U.S. Bureau of Labor Statistics as of October 1 or the annual percentage change of the Municipal Cost Index (MCI) published by American City and County as of October 1, preceding the date of the budget hearing held pursuant to RSA 32:5, I.

(4) "Population" shall mean the annual population figures for the town or district calculated by the department of business and economic affairs, office of planning and development pursuant to RSA 78-A:25, I. "This year's population" shall be the "Population" preceding the date of the budget hearing held pursuant to RSA 32:5, I. "Last year's population" shall be the "Population" of the year prior to the "Population" reported for "This year's population".

II. The tax cap shall be either a fixed dollar amount, a fixed percentage, or a multiplication factor applied to the amount of local taxes raised by the town or district for the prior fiscal year as reported to the department of revenue administration as provided in paragraph I-b, subject to adjustment as provided in paragraph I-a.

III. The legislative body may override the cap by the usual procedures applicable to annual meetings of the legislative body, provided that: when a proposed appropriation will cause the amount of local taxes raised by the town or district to exceed the tax cap under this section or the total amount already raised and appropriated has caused the amount of local taxes raised by the town or district to exceed the tax cap under this section, voting on the appropriation question shall be by ballot, except in the case of a legislative body that uses an official ballot form of meeting under RSA 40:13 or under a charter adopted pursuant to RSA 49-D. If a 3/5 majority or the supermajority as determined under a charter pursuant to RSA 49-D of those voting on the question vote "yes," the appropriation is approved. Only votes in the affirmative or negative shall be included in the calculation of the 3/5 majority or the supermajority as determined under a charter pursuant to RSA 49-D.

(a) When using the official ballot form of meeting under RSA 40:13, if the warrant article for the operating budget results in appropriations exceeding the tax cap under this section and receives less than 3/5 majority "yes" vote, the adopted operating budget shall be reduced by appropriations already raised to remain compliant with the tax cap under this section.

(b) School districts shall place the warrant article for the SAU budget at the beginning of school district warrant, immediately after any warrant articles proposing bonds or notes. For school districts using a traditional meeting and when the outcome of the SAU budget vote is pending on balloting from the other school districts in the SAU, the higher of the school district's assigned portion of the proposed SAU budget or the school district's assigned portion of the adjusted SAU budget shall be assumed as raised and appropriated for the purpose of determining when the override provisions under paragraph III apply.

Source. 2011, 234:6, eff. July 5, 2011. 2013, 58:1, eff. Aug. 5, 2013. 2024, 106:1, eff. Sept. 1, 2024; 353:1, eff. Oct. 1, 2024. 2025, 170:1, eff. Sept. 13, 2025; 183:1, eff. Sept. 13, 2025.