



State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5000
www.revenue.nh.gov



Lindsey M. Stepp
Commissioner

Ora M. LeMere
Assistant Commissioner

MUNICIPAL AND PROPERTY
DIVISION

Samuel T. Greene
Director

Adam A. Denoncour
Assistant Director

December 6, 2024

Town of Hinsdale
Selectboard's Office
11 Main Street
Hinsdale, NH 03451

Re: *Town of Hinsdale Special Meeting Warrant Article SP-1*

Dear Selectboard:

The Municipal and Property Division is required under RSA 21-J:35 to review all appropriations and revenues to determine whether they have been voted in accordance with applicable statutes. As a result of this review the following finding is noted:

On July 15, 2024, the Department received a copy of the Petition for Special Town Meeting to the Cheshire County Superior Court, provided by the Town of Hinsdale. According to line 15 of the Petition, the Special Town Meeting Warrant Article authorized by the Cheshire County Superior Court on August 27, 2024, shall read:

“To see if the Town will vote to raise and appropriate \$408,000 (Four hundred eight thousand dollars) for the purpose of purchasing the property at 59 Plain Road in Hinsdale for the purpose of utilizing this property to construct the Town’s proposed new Fire Department facility. (Majority vote required). Recommended by the Selectmen 4-0 Recommended by the Budget Committee 10-0”

However, as described in the certified special meeting minutes provided by the town on November 26, 2024, the language of article SP-1 as read by the town moderator at the special town meeting on September 15, 2024 was as follows:

“To see if the Town will vote to raise[s] and appropriate \$399,000.00 (three hundred ninety-nine thousand dollars) for the purpose of purchasing the property at 59 Plain Rd in Hinsdale for the purpose of utilizing this property to construct the Town’s proposed new Fire Department facility, such sum in the amount of \$230,000 (two hundred thirty thousand dollars) to come from the Fire Station Building Expendable Trust and \$169,000 (one hundred sixty-nine [thousand] dollars) from the Unassigned Fund Balance.”

The language of the article as read into the record by the moderator, and considered by the voters at the special town meeting, is different from the language approved by the Cheshire County Superior Court in material respects. Both as it relates to the total amount of the appropriation, and the source(s) of revenue to fund the appropriation. RSA 32:3, VI(a) requires that the special warrant article be submitted via petition, and RSA 31:5, II requires that the warrant article be submitted to the Superior Court and a copy to the Commissioner of the Department of Revenue Administration. The article read into the record is materially different from the warrant submitted to the Court, and from what the Court Order authorized to be presented at a special meeting.

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Therefore, the appropriation contemplated in Special Town Meeting Warrant Article SP-1 was not voted in accordance with statute, and must be disallowed.

Please be aware that this alteration will result in an adjusted total voted appropriations amount calculated as follows:

MS-232 voted appropriations	\$8,148,241
Disallow of Special Meeting WA SP-1	<u>- 399,000</u>
Revised MS 232R total voted appropriations	\$7,749,241

If you have any questions, you may contact me at 603-230-5976.

Very Truly Yours,



Katherine de Oliveira
Municipal and Property Division

Enc: MS-232R
CC: File