

TOWN OF GILMANTON

VOTER'S GUIDE 2024

Inside, you will find the 2024 Voter's Guide. This summary of the warrant articles will be presented on the official ballot. Explanations presented below the warrant articles will not be written on the ballot.

Cover photo credit: "Meeting House Pond Flower" -Anne Onion.

TABLE OF CONTENTS

Section 1. Letter to residents.....4

Section 2. Participation in the process- Volunteer.....5

Section 3. Capital Reserves and Unassigned Fund Balance.....6

Section 4. Budget Process.....7

Section 5. Articles for Voting.....8

- Election of Officials
- Zoning Warrant Articles
- Operating Budget 2024 & Other Warrant Articles
- Outside Agency Warrant Articles

RESOURCE GUIDE & COMMUNITY INFORMATION

Section 6. Local Demographics.....21

Section 7. Tax Rate History.....22

- Current Tax Rate Pie Chart
- Five-Year Tax Rate Comparison
- Belknap County Area Tax Rate Comparisons & Rankings
- Equalization Ratio & History
- Five-Year Town Wide Assessed Value

Section 8. FAQ.....28

The Town of Gilmanton’s voting process is pursuant to Senate Bill 2, also known as SB2 (Official Ballot Referenda). This form of town meeting has two sessions.

The first session will be held on Saturday, February 03rd, 2024, at 9:00 a.m. at the Gilmanton Elementary School, 1386 N.H. Route 140, Gilmanton, New Hampshire, and is the Deliberative Session. The purpose of the first session is to provide an explanation and allow discussion, debate, and amendments to the proposed operating budget and warrant articles. The conclusion of each article will result in voting to either:

- Add the article to the ballot for voting on Election Day in its original form, or
- Add the article to the ballot for voting as amended at this session.

When the Deliberative Session is adjourned, the final language of each article will be established, but the Town Meeting will not have decided whether or not it passed. This opportunity will be presented on Election Day, known as the “Second Session.”

The Second Session (also called the “Voting Session”) will be held at Gilmanton Academy Building, 503 Province Road, Gilmanton, New Hampshire, on Tuesday, March 12th, 2024. Polls are open from 7:00 a.m.– 7:00 p.m.

The Voting Session allows voters to cast an official ballot to pass/fail proposed articles. At the Voting Session, voters will mark “yes” or “no” on each warrant article in the voting booths, with each article’s outcome being decided.

To help voters, we have prepared a voter’s guide; our goal is to provide a clear understanding of each warrant article through the explanatory notes that have been placed under each article, as the article’s language may be required by law and may not be easily understood.

The estimated tax impact is present to give voters an idea of what each separate item will cost if voters approve them, although not every warrant article has a tax impact.

This document is meant to explain the intent of each article and provide some background information on the topic; it is not intended to influence your position or otherwise seek to have you vote in a particular way.

The money articles have an overall estimated tax impact per \$1,000 of property valuation; for the example, see the FAQ toward the back of the guide. Please remember that this is just an estimate based on a current snapshot using information and revenue projections available today. We have provided this information here to give voters an idea of what the individual articles will cost if approved by voters. The estimated tax impact that is listed in this guide will also be listed on the ballot.

The information contained in this guide is also available on the Town’s website at www.gilmantonnh.org and at the Town Hall. If you have questions regarding the information contained in this guide, please do not hesitate to reach out to the Town Administrator at 603-267-6700 ext: 112 for additional information.

We want to thank you in advance for your participation, research, discussion, debate, and understanding throughout this budget and voting process. It is our pleasure to continue to serve our community in the quest for sound fiscal management.

Respectfully,
Heather Carpenter-Town Administrator

HOW DO I PARTICIPATE IN THE PROCESS?

Section 2.

First, you must be registered to vote.

How do I register to vote?

1. You may apply to your Town Clerk's office. You will be required to fill out a standard voter registration form.
2. You may also register with your community's Supervisors of the Checklist. By law, the supervisors are required to meet on Saturday, 10 days prior to each election (Saturday, March 02nd, 2024). Check the local newspaper or call your clerk's office for the date and time of such meeting.
3. Qualified individuals may register to vote at the polling place on Election Day at all elections.

No matter when or where you register to vote, you will be required to fill out a standard voter registration form and be asked to show proof of identity, age, citizenship, and domicile. These qualifications may be established by signing affidavit(s). Proof of identification is needed.

Further questions may be answered at SOS.NH.GOV or by contacting your local Town Clerk.

Second, the Deliberative Session of the Town Meeting will be held on **Saturday, February 03rd, 2024**.

All the warrant articles will be open for discussion (except zoning ordinance changes).

Third, at the Voting Session of the Town Meeting on **Tuesday, March 12th, 2024**, voters can come to the polls anytime between 7:00 am and 7:00 pm to vote on the articles as amended from the Deliberative Session.

Voters cannot make any changes to the articles during the Voting Session. Voters only have the option to vote "YES" to be in favor of an article or "NO" to be opposed to an article. Proof of identification is needed on voting day.

The votes are tallied by the Accuvote ballot counting machine and reported the same day as the polls are open. Most articles require a simple majority for passage. Some articles, such as bond articles and changing the purpose of a capital reserve fund, require a supermajority for passage, i.e., a 3/5ths majority or 60%.

HOW DO I VOLUNTEER FOR THE TOWN?

The Town relies upon volunteers to serve on the various boards, committees, and commissions as members and alternate members. Some of these positions are elected; however, some are appointed by the Board of Selectmen or members of the sitting board.



Submit a letter of interest today, or scan the QR code to visit our website and learn more. If there are no current opportunities, reach out to the Town Administrator to see where your interest and skills could help.

Why are we proposing to place money into capital-reserved funds?

Capital reserved funds are, in essence, savings accounts for a particular purpose. Capital reserve funds and their purposes are established by the Town Meeting, and the purpose can only be changed by the Town Meeting by a 3/5ths majority. Capital reserve funds are generally used for big-ticket items. Without capital reserve funds, vehicle equipment, new facilities, or renovation of existing facilities would need to be funded through raising the money all at once, leases, or the sale of municipal bonds. Borrowing money for these purposes can add additional costs in the form of interest payments over the period of the lease or bond until those instruments are paid off.

Both capital reserve funds and borrowing money spread the cost of what is being purchased over multiple years. This minimizes spikes in the tax rate. Capital reserve funds make those payments in advance of the purchase while borrowing spreads out the cost in the future. Appropriations to capital reserve funds are invested and earn interest. The Trustees of the Trust Funds invest and manage these funds.

What is the unreserved fund balance?

The unreserved fund balance, also known as the unassigned fund balance, is composed of two sources. The first is the surplus funds or unused funds in the Town budget for each year. Unexpended funds from the budget are transferred to the unreserved fund balance. The second source is additional revenues above what was anticipated for any particular year. These funds are also transferred to the unreserved fund balance. The NH Department of Revenue Administration, along with guidance from the Government Finance Officers Association, recommends the unreserved fund balance to be between 5% as a minimum and a maximum of 17% of general fund operating revenues.

The unreserved fund balance can be thought of as equity. The town's current policy is to maintain 10% -15 % of regular general fund operating expenditures.

Operating budgets are typically submitted by Department Heads to the Board of Selectmen in late Summer. Department Heads submit a budget worksheet and any supporting documentation necessary to explain/justify their budget request line-by-line. Department Heads also submit their capital requirements, which will be the basis for individual or special warrant articles.

The submitted department budgets are integrated into one master operating town budget worksheet. The Board of Selectmen reviews the individual department budget worksheets, the master operating town budget worksheet, and capital requirements and meets with Department Heads starting in August. The Board adjusts and submits a recommended operating town budget to the Budget Committee, along with individual and special warrant articles. The Board of Selectmen also calculates the default budget, which, if the operating budget fails, becomes the adopted budget unless the Board of Selectmen decides to hold one special meeting to address a revised operating budget. The default budget is the same as last year's voted budget, with certain adjustments made per RSA 40:13, IX (b).

During November and December, the Budget Committee reviews the proposed budgets as requested by the Department Heads and as recommended by the Board of Selectmen. The Budget Committee then holds a public hearing in early January (this year's Budget Committee hearing was held on January 10th, 2024). This is an informational session for voters to learn more about the budget and ask questions. At the "Super Saturday"- Budget Committee meeting (this occurred on January 13th, 2024), the Budget Committee votes to recommend a budget to the voters, taking into consideration the public input gathered at the public hearing.

The First Session of the Town Meeting (also known as the Deliberative Session) is the next step in the process and is being held between the first Saturday in February and the second Saturday in February (February 03rd this year). Voters in attendance have the power to amend the budget and certain warrant articles, including the amounts of the proposed appropriations (within certain limits), but cannot change the default budget, proposed amendments to the Zoning Ordinance, and certain other articles. The changes made at the Deliberative Session will be included on the official ballot to be voted on at the Second Session of the Town Meeting (also known as the Voting Session), which is held on the second Tuesday in March. Voters cannot amend the articles at the Voting Session; voters can only vote "yes" or "no" on each ballot question.

The Town has a calendar year budget, which begins each year on January 1st and ends on December 31st. Voters in March are voting on a budget that began in January.

Article # 01: Election of Officials

To choose all necessary elected positions for which there are vacancies, for such terms as may be permitted by law; and to elect one selectmen for three years, one town clerk/tax collector for three years, one trustee of cemeteries for three years, two trustee of the trust fund for three years, one trustee of the library for three years, two budget committee members for three years, two planning board members for three years, one supervisor of the checklist for six years and one supervisor of the checklist for two years.

BOARD OF SELECTMAN

One (1) THREE-YEAR Term:

Evan Collins (incumbent)

TOWN CLERK TAX COLLECTOR

One (1) THREE-YEAR Term:

Elise N. Smith (appointed, incumbent)

TRUSTEE OF CEMETERIES

One (1) THREE-YEAR Term:

Candace Daigle (incumbent)

TRUSTEE OF THE TRUST FUNDS

Two (2) THREE-YEAR Terms:

Frederic A. Buchholz, Jr (incumbent)

Neil R. Roberts (incumbent)

TRUSTEE OF THE LIBRARY

One (1) THREE-YEAR Term:

Suzanne Christie (incumbent)

BUDGET COMMITTEE

Two (2) THREE-YEAR Terms:

Alec Bass (incumbent)

Anne Kirby (incumbent)

PLANNING BOARD

Two (2) THREE-YEAR Terms:

Jacob Dalzell (incumbent)

Marty Martindale (incumbent)

Grace L. Sisti

SUPERVISOR OF THE CHECKLIST

One (1) SIX-YEAR Term:

Virginia Sapiro (incumbent)

One (1) TWO YEAR Term:

Claudia J. Ferber (appointed, incumbent)

ZONING WARRANT ARTICLES

Article #02: Zoning Ordinance Amendment #1

Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board for the Town of Gilmanton as follows: To amend Article VI by adding Paragraph 9 titled-Manufactured Housing- In the Residential Lake Zone, Storage and Parking: to allow for the storage and parking of one recreational vehicle in the Residential Lake Zone and to not require the storage or parking of the recreational vehicle meet setbacks or be parked in a driveway?

Recommended by the Planning Board: Yes

Explanatory Note:

The intent is to allow for the storage and parking of one recreational vehicle in the Residential Lake Zone and to not require the recreational vehicle to meet setbacks or be parked in a permitted driveway. Currently, storage and parking are prohibited in the Residential Lake Zone, but are allowed in all other zones. The use of a recreational vehicle as living quarters will continue to be prohibited, except as permitted in accordance with Article VI.8.

ARTICLE VI. MANUFACTURED HOUSING-CONTINUED

9. In the Residential Lake District, Storage and parking: In the Residential Lake Zoning District, storage or parking of one (1) Recreational Vehicle shall be permitted accessory use and does not need to meet setbacks or be parked on an approved driveway and shall not be utilized as a shed or the like for storage or use:

- a. On any lot where the primary use is a Single-Family Dwelling or Two--Family Dwelling; or*
- b. On a vacant lot owned by the same person as, and sharing a common boundary with, a lot where the primary use is a Single-Family or Two-Family Dwelling.*

Article #03: Zoning Ordinance Amendment #2

Are you in favor of the adoption of Amendment #2 as proposed by the Planning Board for the Town of Gilmanton as follows: to amend Article XVI. Definition of "Structure" to exclude a fence as a structure and do not require a fence to meet setbacks?

Recommended by the Planning Board: Yes

Explanatory Note:

The intent is to clarify that a fence does not need to meet setbacks as required by the current definition of "structure." Historically, the Town has allowed fences to be built up to the property line.

ARTICLE XVI. DEFINITIONS

Structure- *That which is built or constructed. A fence shall not be considered a structure under this definition and will not be required to meet the setbacks as required in Article IV, Table 2.*

WARRANT ARTICLES

Article # 04: Operating Budget

Est tax impact \$5.505

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted within the warrant or as amended by vote of the first session, for the purpose set forth therein totaling Five Million, Seven Hundred and Eighty-Two Thousand, Three Hundred and Seventy-Seven Dollars (\$5,782,377.00). Should this article be defeated, the default budget shall be Five Million, Four Hundred and Twenty-Eight Thousand, and Seventy-Eight Dollars (\$5,428,078.00), which is the same as last year, with certain adjustments required by the previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen: Yes

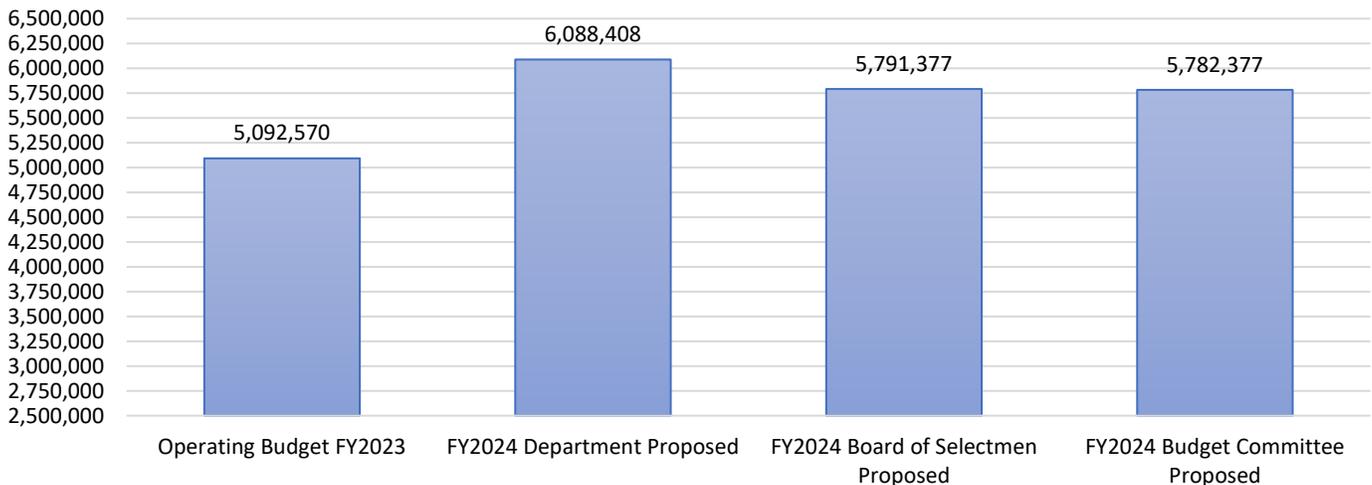
Recommended by the Budget Committee: Yes

Explanatory Note: Please refer to the Budget worksheets. This article is about the budget for the Town. This article has an estimated impact on property tax of \$5.505 per \$1,000 of valuation; this is not in addition to the current tax impact. The 2024 proposed Operating Budget is 13.56% higher than the 2023 Operating Budget.

The increase in this budget is a direct reflection of a 15.6% increase in health and dental insurance & to cover 100% of the insurance cost for Full-time employees instead of a request for COLA or Merit-based increase. Merit-based increases have not been given since 2019.

The 2024 Operating Budget warrant article excludes appropriations in any other (special) warrant articles.

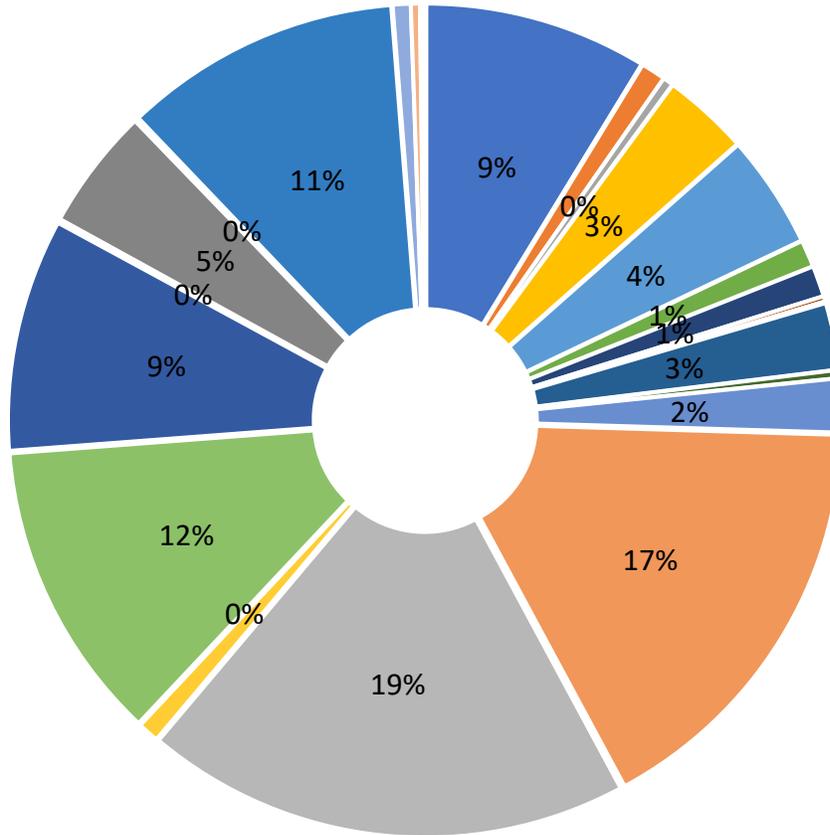
Total Appropriations Summary



The total appropriation, as proposed by the Town, is 5,782,377.00. This is an increase of 13.56%. The following chart compares the Town's budget for fiscal year 2023, the Department requested budget, the Board of Selectmen's proposed budget, and the final numbers received from the Budget Committee's proposed budget.

The Budget Committee reduced the Selectmen's request by -0.16%, \$9,000.00 from the operating budget, and \$67,000.00 from warrant article requests, for a reduction of \$76,000.00

2024 Proposed Operating Budget



- Executive 9%
- Finance 3%
- Legal 1%
- Historic District 0%
- Insurance 2%
- Building Inspection 1%
- Highway & Streets 9%
- Hazardous Waste Collection 0%
- General Assistance Services 1%
- Patriotic Services 0%
- IT 1%
- TC/TX 4%
- Planning Board 0%
- Government Buildings 3%
- Police 17%
- Emergency Management 0%
- Street Lighting 0%
- SW Transfer/ Recycling 11%
- Parks & Recreation 0%
- Conservation 0%
- Election & Registration 0%
- Assessing 1%
- Zoning Board 0%
- Cemetery 0%
- Fire 19%
- Highway Administration 12%
- Road Betterment 5%
- Animal Control 0%
- Library 0%
- Debt Service 0%

Disclaimer: The percentages (%) shown in this chart are a reflection of the whole operating budget request. 0% represents a nominal amount in the budget.

Note: Capital reserve funds are a useful budgeting tool that allows municipalities to set money apart from the general fund for specific purposes and reduce the need to borrow (have bonded) at the time of purchase. The Town of Gilmanton has successfully utilized the Capital Improvement Plan; annual planning is required to secure its vitality.

Article # 05: Add to existing ETFs Non-Capital Expendable Trust Funds and CRFs Capital Reserve Funds

Est. tax impact \$0.230

To see if the Town will vote to raise and appropriate the sum of One-Hundred and Thirty Thousand Dollars (\$130,000.00) to be deposited in the previously established Non-Capital Expendable Trust Funds (ETF) and Capital Reserve Funds (CRF) identified below. This sum to come from taxation. (Majority vote required.)

Highway Equipment	(CRF)	\$ 70,000.00
Highway Vehicle Equip/Repair	(ETF)	\$ 10,000.00
Recycling & Transfer Facility Improvement	(CRF)	\$ 30,000.00
Recycling Equipment	(CRF)	\$ 15,000.00
Transfer Station Vehicle & Equip Rep	(ETF)	\$ 5,000.00
TOTAL		\$ 130,000.00

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Explanatory Note: *This article is for continued contributions into previously established Non-Capital Expendable Trust Funds (ETF) and Capital Reserve Funds (CRF) in anticipation of future purchases and expenses.*

Information related to capital projects can be found in a Capital Improvement Plan. The Town's Capital Improvement Plan (CIP) contains all the individual capital projects, equipment purchases, major studies, construction and completion schedules, and financing plans. The intention of the plan is to provide a working blueprint for maintaining, replacing, or updating the Town's property, equipment, and infrastructure. Consistent planning, budgeting, and annual appropriations are required to maintain an active-living Capital Improvement Plan. The current overall CIP schedule is out of date and underfunded.

Article #06: Exterior Painting & Rot Repair Academy Building-Town Offices

Est. tax impact \$0.209

To see if the Town will vote to raise and appropriate the sum of One Hundred and Eighteen Thousand Dollars (\$118,000.00) for the exterior painting and rot repair at the Academy Building Town Offices. This amount to come from taxation. (Majority vote required)

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Explanatory Note: *The purpose of the article is to provide the exterior paint and to repair the areas of rot that are found on the building during that process. The building's exterior is scheduled to be painted every five years and is currently off the recommended schedule; the last time the exterior building was painted was in 2017.*

Article # 07: Add to existing ETF Non-Capital Reserve Fund- Infrastructure Repairs & Upgrades
Est. tax impact \$0.177

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to be deposited in the Infrastructure Repairs and Upgrades Non-Capital Reserve Fund previously established by the 2022 Town Meeting. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Explanatory Note: The purpose of the article is to add to the Infrastructure Repairs & Updates Capital Reserve Fund specifically for road repairs.

This fund presently has \$46,488.427 (amount subject to change.)

Article #08: Purchase Police Cruiser
Est. tax impact \$0.133

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand (\$75,000.00) to purchase, equip, and prepare for service a new Police cruiser. This special warrant article will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the purchase of the Police Cruiser is complete or until December 21, 2025, whichever comes first. This amount to come from taxation. (Majority vote required)

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Explanatory Note: The purpose of this article is to replace the 2014 cruiser, which is ten years old with 120,000 miles, with a new, fully equipped police cruiser for the Police Department per the schedule of the Capital Improvement Plan.

Article # 09: Deposit into Welfare ETF Non-Capital Expendable Trust Fund
Est. tax impact \$0.027

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be deposited in the Welfare ETF Non-Capital Expendable Trust Fund previously established by the 2001 Town Meeting. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Explanatory Note: The purpose of this article is to fund the Non-Capital Reserve Fund, which is used if the welfare line item in the operating budget amount is depleted. The current cap for this fund is \$50,000.00.

The current amount in the fund is approximately \$24,925.66 (The amount is subject to change).

Article # 10: Purchase Forestry Vehicle

Est. tax impact \$0.203

To see if the Town will vote to raise and appropriate the sum of One Hundred and Fifteen Thousand Dollars (\$115,000.00) for the purpose of a Forestry pickup truck equipped with a fire pump skid tank and snow plow package. This special warrant article will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the purchase of the equipment is complete or until December 21, 2025, whichever comes first. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Explanatory Note: The purpose of this article is to replace the 2006 unit.

Article #11: Deposit into the Replace Ambulance A1 Fund

Est. tax impact \$0.044

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000.00) to be deposited in the Replace Ambulance A1 Capital Reserve Fund previously established by the 2001 Town Meeting. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Explanatory Note: The purpose of this article is to contribute to the account for the ongoing savings for the projected purchase of the Town ambulance in 2031.

The current amount in the fund is 57,025.12 (the amount is subject to change).

Side Note: The purpose of this fund was amended in 2020 to allow for the refurbishment, repair, replacement, and purchase of Emergency Medical Services (EMS) Vehicles.

Article #12: Add to existing SCBA Replacement Fund

Est. tax impact \$0.018

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be deposited into the Self-Contained Breathing Apparatus Replacement Capital Reserve Fund established by the 2011 Town Meeting. This amount to come from taxation. (Majority vote required)

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Explanatory Note: The purpose of this article is to contribute to the account for the ongoing savings for the scheduled replacement of Self-Contained Breathing Apparatuses of the Fire Department in 2033.

The current amount in the fund is \$24,870.36 (The amount is subject to change).

Article # 13: Add to existing Fire Radio Replacement Account
Est. tax impact \$0.018

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be deposited into the Fire Radio Replacement Capital Reserve Fund, previously established by the 2015 Town Meeting. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Explanatory Note: The purpose of this article is to contribute to the account for ongoing savings, maintenance, repairs, and replacement of radio equipment. The current amount in the fund is \$1,900.28 (The amount is subject to change).

Article # 14: Elected Official Pay

No Tax Impact

To see if the Town will vote to require that any alteration to the compensation for an elected official to be approved by the vote of the Town Meeting by an individual warrant article. Further, to see if the Town will vote to allow elected officials to participate in the Town-provided health insurance benefits for a single-person plan or up to a family plan and in the New Hampshire Retirement System, if otherwise eligible under RSA chapter 100-A, provided that such official meets all requirements for a full-time employee as defined in the Town of Gilmanton Personnel Policies and Procedures Manual and maintains time cards reflecting such hours worked. Effective on Passage.

Explanatory Note: The purpose of this article is to limit the compensation and benefits due to elected officials during their term in office, require future changes to compensation and benefits to be done by a warrant article through Town Meeting, and ensure that officials that seek to participate in the New Hampshire Retirement System or in Town benefits such as leave, and health insurance, record the number of hours worked to ensure eligibility for those benefits.

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Article #15: Increase the number of Cemetery Trustees

No Tax Impact

To see if the Town will vote, pursuant to RSA 289:6,I, to increase the number of Cemetery Trustee Board members from three members to five members. If approved, two additional trustees shall be appointed by the Board of Selectmen, one for one year and one for two years. Thereafter, subsequent trustees shall be elected by ballot at the annual town meeting to replace those whose terms expire. (Majority vote required).

Recommended by the Board of Selectmen: Yes
Recommended by Cemetery Trustees: Yes

Explanatory Note: The purpose of this article is to increase the number of elected cemetery trustees. The number of Cemetery Trustees has been 3 since 1988.

Article #16: Add to existing Town Building Repair and Maintenance Non-Capital Reserve Fund
Est. tax impact \$0.035

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to be deposited into the Town Building Repair and Maintenance Non-Capital Reserve Fund, previously established by the 2010 Town Meeting, and to further name the Board of Selectmen agents to expend from said fund. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Explanatory Notes: The purpose of this article is to use the current fund for ongoing repairs and maintenance to town buildings, naming the Board of Selectmen as agents in order to care for the building as the needs arise. The current amount in the fund is \$13,048.78 (The amount is subject to change).

Article # 17: Establish a Town Forest Maintenance Fund

No Tax Impact

To see if the Town will vote to establish a special forest maintenance fund, pursuant to RSA 31:113, and to authorize the placement of any proceeds from the management of the Town forests, up to a total balance amount of \$25,000.00, into said fund. Said monies to be allowed to accumulate from year to year and to name the Conservation Commission as the agent to expend from such fund.

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes
Recommended by the Conservation Commission: Yes

Explanatory Notes:

This fund would allow revenues from forest management of up to \$25,000.00 to be deposited for the management and maintenance of the designated Town Forest. Any money above that cap would go into the general fund.

Article # 18: Establish an ETF for the Management/Control of Invasive Species in Public Water Bodies
Est. tax impact \$0.032

To see if the Town will vote to establish an Expendable Trust Fund pursuant to RSA 31:19-a for the purpose of the management, control, and remediation of aquatic invasive species, to be known as the Public Water Body Reclamation Expendable Trust Fund, and to raise and appropriate the sum of Eighteen Thousand Dollars (\$18,000.00) to put into this fund, with this amount to come from taxation; further, to name the Board of Selectmen as agents to expend from such fund. (Majority vote required).

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Explanatory Notes:

The purpose of this request is to establish a fund that can be utilized as the need arises to help remediate, control and manage the aquatic invasive species in all public water bodies in the Town of Gilmanton. Historically, this request has come through local non-profits that would individually ask for funds to treat the presence of milfoil.

The intention is for the request to come to the Board of Selectmen for funding and replace individual warrant article requests for each non-profit/association every year. Currently, there are two groups that request funding for this purpose: the Rocky Pond Association and the Shell Camp Pond Management Group.

Article # 19: By Petition-Rescind Public Works Director & Change to Appointed Road Agent

No tax impact

We, the undersigned registered voters of Gilmanton, NH, vote to change the title of appointed Public Works Director to appointed Road Agent. The vote would additionally rescind the one or more additional duties pursuant to RSA 231:63. If approved, this article shall be effective as of the date of the 2024 Town Meeting.

Recommendation by the Board of Selectmen: No

Recommendation by the Budget Committee: No

Explanatory Notes: In 2023, by petition warrant article, the Town Meeting voted to change the elected Road Agent position to an appointed Director of Public Works and to establish additional duties of the Director of Public Works under RSA 231:63. If passed, this article invalidates the portions of the 2023 petition warrant article changing the Road Agent to a Director of Public Works and would remove the additional duties. The change of the Road Agent from an elected to an appointed as of the 2024 Town Meeting would remain in effect.

OUTSIDE AGENCIES

Explanatory Note – Articles #20 through # 28: The Town has placed donations to non-municipal entities in separate warrant articles rather than as part of the operating budget.

Article #20: By Petition-Support the Gilmanton Year-Round Library

Est. tax impact \$0.083

To see if the Town will vote to raise and appropriate the sum of Forty-Seven Thousand, One-Hundred Dollars (\$47,100.00) for partial funding of operating expenses of the Gilmanton Year-Round Library for Fiscal Year 2024. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Article #21: Support the Gilmanton 4TH of July Association

Est. tax impact \$0.011

To see if the Town will vote to raise and appropriate the sum of Six Thousand Five Hundred Dollars (\$6,500.00) to support the Gilmanton 4th of July Association, a community organization, for the continuation of Gilmanton's 4th of July Parade, Fireworks, and other events. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Article #22: Support the Gilmanton Youth Organization

Est. tax impact \$0.010

To see if the Town will vote to raise and appropriate the sum of Five Thousand Five Hundred Dollars (\$5,500.00) for the purpose of supporting the Gilmanton Youth Organization (GYO), a recognized 501C (3) charitable organization that is operated for the express purpose of organizing and administering high-quality sports programs for the school-aged children of the Town of Gilmanton, as well as the continued operation, maintenance, and development of GYO Park. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Article #23: Support the Gilmanton Snowmobile Association

Est. tax impact \$0.007

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars (\$4,000.00) for the purpose of supporting the Gilmanton Snowmobile Association for the purpose of maintaining trails that are open to the public in a safe condition for use by snowmobilers, hikers, cross-country skiers, and equestrians in the Town of Gilmanton. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Article #24: Support the Gilmanton Iron Works Private Library

Est. tax impact \$0.002

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) for the purpose of supporting the Gilmanton Iron Works Library, a recognized 501(c)(3) charitable organization. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Article #25: Support the New Beginnings Without Violence & Abuse

Est. tax impact \$0.002

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) for the purpose of supporting New Beginnings Without Violence & Abuse, which provides 24-hour crisis support, operates a shelter, and provides counseling for domestic/sexual assault victims. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Article #26: Support the Community Action Program

Est. tax impact \$0.009

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) for the continuation of services to the low-income residents of Gilmanton through the Laconia Area Center of Community Action Program Belknap-Merrimack Counties, Inc. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Article # 27: Support the Lakes Region Mental Health Center

Est. tax impact \$0.013

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500.00) to support the Lakes Region Mental Health Center (LRMHC), formerly known as Genesis, which provides integrated mental and physical health care to area residents with mental illness. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Article # 28: Support the Court-Appointed Special Advocates (CASA) of NH

Est. tax impact \$0.002

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) for the purpose of supporting the Court Appointed Special Advocates (CASA) of NH, which provides, recruits, trains, and supervises volunteers to serve as advocates for abused and neglected children in the New Hampshire court system. This amount to come from taxation. (Majority vote required).

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Local Information, Tax Rates & What Does It All Means...

The following pages include information that is intended to help taxpayers navigate the tax rate and how it applies to the tax bill.

- Local Demographics
- Tax Rate History
- Current Tax Rate Pie Chart
- Five-Year Tax Rate Comparison
- Belknap County Area Tax Rate Comparisons & Rankings
- Equalization Ratio & History
- Five-Year Town Wide Assessed Value
- Frequently Asked Questions (FAQ)



Population
4021*



Median Household Income
\$90,848*



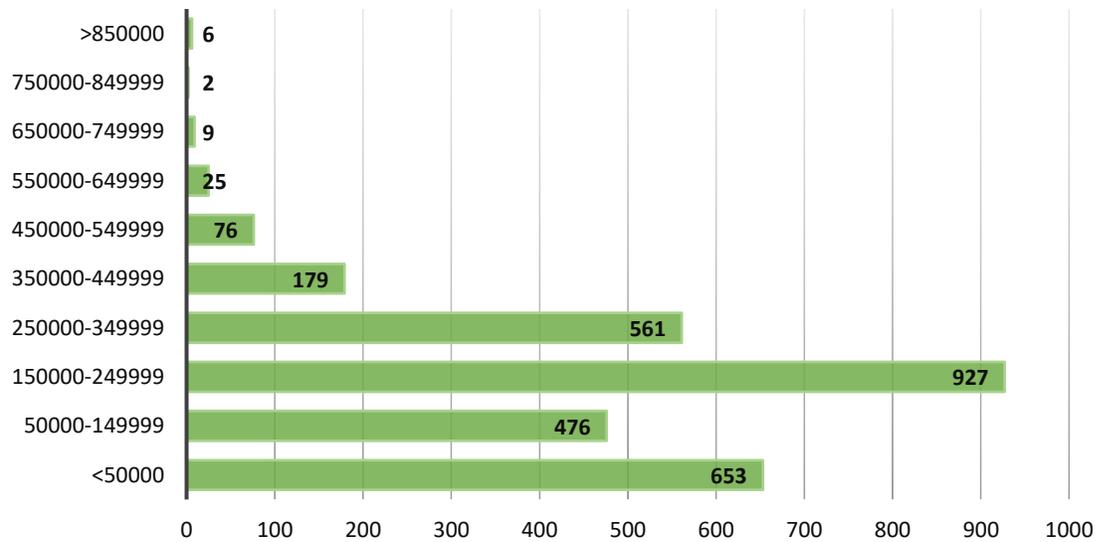
Average Assessed Value (2019)

\$242,113

Median Home Value

\$229,200

Residential Properties by Assessed Value



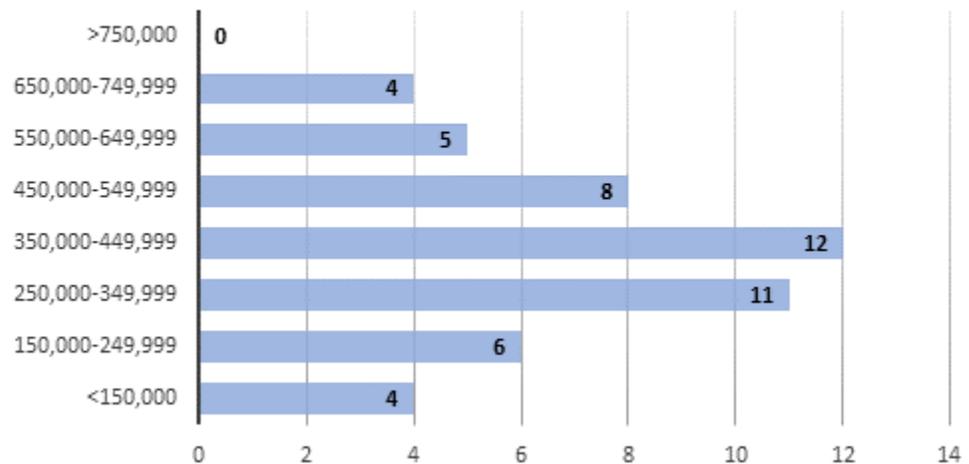
Average Sale Price (2023)

\$390,544

Median Sale Price

\$387,950

Number of Homes Sold in 2023 by Sale Price



HOW IS THE PROPERTY TAX RATE SET?

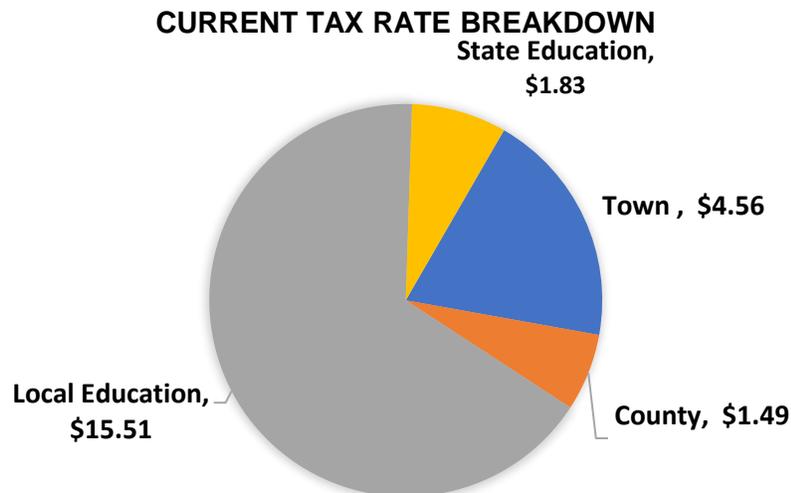
Section 7.

The property tax rate is set every year, usually in October but sometimes as late as November by DRA. The tax rate has four components: Town, Local School, State Education, and County.

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Town	4.56	5.17	5.58	5.61	5.58	5.83	4.82	4.23	5.51
Local School	15.51	16.35	15.09	14.64	14.22	15.95	16.57	16.15	16.73
State Education	1.83	1.32	1.81	1.82	1.85	2.18	2.20	2.33	2.34
County	1.49	1.13	1.02	1.13	1.14	1.38	1.21	1.21	1.36
Total	23.39	23.97	23.50	23.20	22.79	25.34	24.80	23.91	25.94
Village District	-	-	-	-	-	-	-	-	-
Sawyer Lake District	2.25	1.99	2.36	1.78	1.79	2.22	2.00	1.90	2.04
Equalized Ratio	59.3%	61.60%	76.30%	91.20%	99%	92.60%	94.40%	97.00%	103.90%

This rate is assessed for every \$1,000.00 of property valuation. In other words, if you own property such as a house valued at \$200,000.00 the rate is calculated as 200 x \$23.39= a tax bill for \$4,678.00

When the voters approved the budgets, those appropriations are factored into determining the annual tax levy. The total of all appropriations for the Town, School, and County represents the amount of revenue needed to pay for the appropriations for the respective budgets. This is the total amount of anticipated revenues from various sources other than property taxes as well as credits.

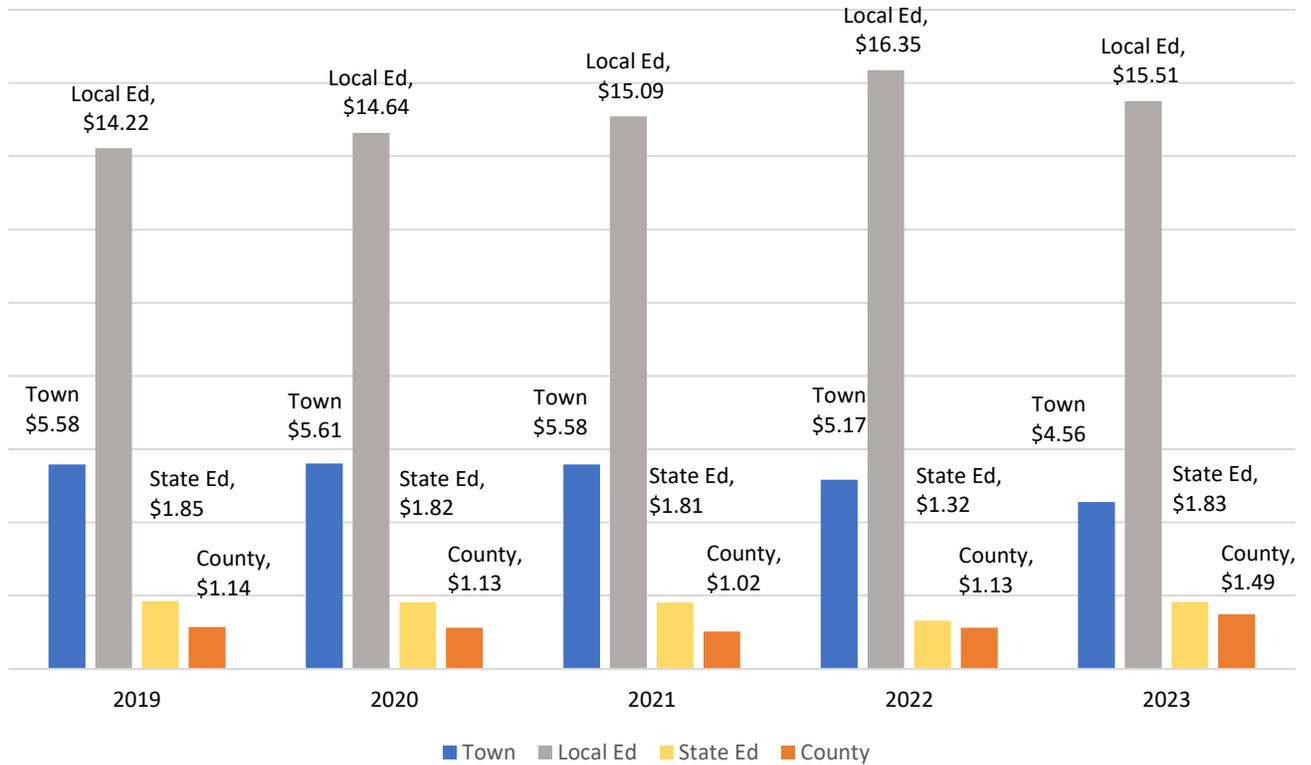


The following chart shows the five-year comparison of the tax rate.

When reviewing the tax rate, we must look at the Town's net valuation. The valuation of the Town is the total value of buildings and land in the community. Since most of our revenues are generated through property taxes, this number is used to determine the rate.

In 2023 valuation of the Town is estimated at **\$565,917,874**. What this means is that using the 2023 evaluation, for every dollar of the tax rate raised, we would raise **\$565**, for our expenses.

Five Year Tax Rate Comparison



BELKNAP COUNTY AREA TAX RATE COMPARISONS & RANKINGS

2023 Completed Tax Rates from NH DRA						
Totals						
Municipality	Municipal	Local Ed.	County	State Ed.	Total Rate	Valuation w/ Utilities
Alton	\$4.44	\$5.50	\$1.51	\$1.73	\$13.18	2,186,371,715
Barnstead	\$3.33	\$8.97	\$0.94	\$1.11	\$14.35	1,071,029,438
Belmont	\$5.86	\$9.47	\$0.89	\$1.25	\$17.47	1,302,693,459
Center Harbor	\$3.88	\$3.55	\$1.00	\$1.37	\$9.80	\$761,036,317
Gilford	\$3.39	\$4.72	\$0.99	\$1.20	\$10.30	\$3,506,841,980
Gilmanton	\$4.56	\$15.51	\$1.49	\$1.83	\$23.39	\$565,917,874
Laconia	\$5.79	\$5.94	\$0.98	\$1.20	\$13.91	\$3,962,320,174
Meredith	\$3.24	\$4.40	\$1.02	\$1.23	\$9.89	\$3,850,478,052
New Hampton	\$4.07	\$5.97	\$0.94	\$1.23	\$12.21	\$576,785,762
Sanbornton	\$5.20	\$4.82	\$0.90	\$1.12	\$12.04	\$954,601,397
Tilton	\$6.02	\$8.25	\$1.39	\$2.05	\$17.71	\$639,250,722

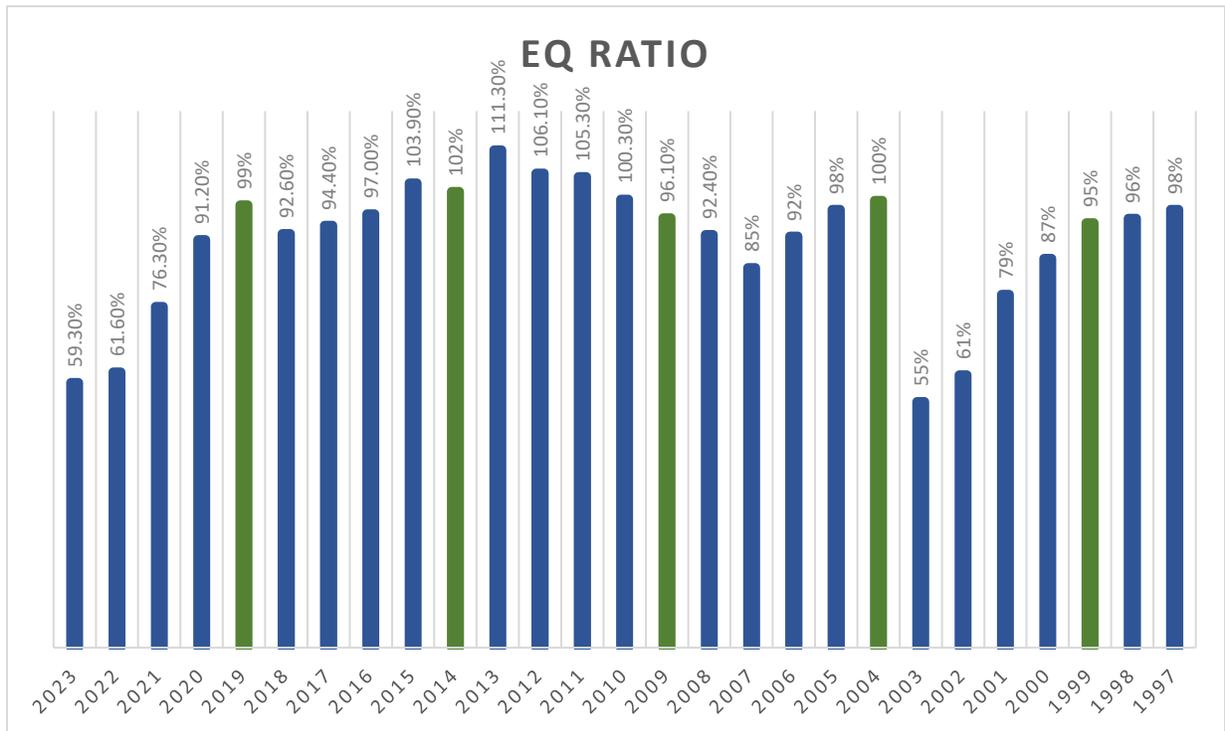
2023 Completed Tax Rates from NH DRA						
Totals		Rankings Per Category from Highest to Lowest (1 highest / 11 lowest)				
Municipality	Municipal	Local Ed.	County	State Ed.	Valuation	Total Rate
Alton	6	7	1	3	4	6
Barnstead	10	3	8	11	6	4
Belmont	2	2	11	5	5	3
Center Harbor	8	11	5	4	8	11
Gilford	9	9	6	8	3	9
Gilmanton	5	1	2	2	11	1
Laconia	3	6	7	9	1	5
Meredith	11	10	4	6	2	10
New Hampton	7	5	8	7	10	7
Sanbornton	4	8	10	10	7	8
Tilton	1	4	3	1	9	2

Municipality	Municipal	Local Education	Ranking	State Education	Ranking	County	Ranking	Total Rate	Ranking
1 Tilton	\$6.02	1 Gilmanton	\$15.51	1 Tilton	\$2.05	1 Alton	\$1.51	1 Gilmanton	\$23.39
2 Belmont	\$5.86	2 Belmont	\$9.47	2 Gilmanton	\$1.83	2 Gilmanton	\$1.49	2 Tilton	\$17.71
3 Laconia	\$5.79	3 Barnstead	\$8.97	3 Alton	\$1.73	3 Tilton	\$1.39	3 Belmont	\$17.47
4 Sanbornton	\$5.20	4 Tilton	\$8.25	4 Center Harbor	\$1.37	4 Meredith	\$1.02	4 Barnstead	\$14.35
5 Gilmanton	\$4.56	5 New Hampton	\$5.97	5 Belmont	\$1.25	5 Center Harbor	\$1.00	5 Laconia	\$13.91
6 Alton	\$4.44	6 Laconia	\$5.94	6 Meredith	\$1.23	6 Gilford	\$0.99	6 Alton	\$13.18
7 New Hampton	\$4.07	7 Alton	\$5.50	7 New Hampton	\$1.23	7 Laconia	\$0.98	7 New Hampton	\$12.21
8 Center Harbor	\$3.88	8 Sanbornton	\$4.82	8 Gilford	\$1.20	8 Barnstead TIED	\$0.94	8 Sanbornton	\$12.04
9 Gilford	\$3.39	9 Gilford	\$4.72	9 Laconia	\$1.20	9 New Hampton TIED	\$0.94	9 Gilford	\$10.30
10 Barnstead	\$3.33	10 Meredith	\$4.40	10 Sanbornton	\$1.12	10 Sanbornton	\$0.90	10 Meredith	\$9.89
11 Meredith	\$3.24	11 Center Harbor	\$3.55	11 Barnstead	\$1.11	11 Belmont	\$0.89	11 Center Harbor	\$9.80

	Valuation	Ranking
1	Laconia	\$3,962,320,174
2	Meredith	\$3,850,478,052
3	Gilford	\$3,506,841,980
4	Alton	\$2,186,371,715
5	Belmont	\$1,302,693,459
6	Barnstead	\$1,071,029,438
7	Sanbornton	\$954,601,397
8	Center Harbor	\$761,036,317
9	Tilton	\$639,250,722
10	New Hampton	\$576,785,762
11	Gilmanton	\$565,917,874

	2022 Equalization Ratio	
1	Center Harbor	92.9%
2	Belmont	91.8%
3	Laconia	84.5%
4	Gilford	70.1%
5	Tilton	69.6%
6	Gilmanton	62.5%
7	Alton	62.1%
8	New Hampton	59.3%
9	Barnstead	58.6%
10	Sanbornton	58.5%
11	Meredith	56.5%

	Belknap County Equalization Rate		
1	Gilmanton	\$23.97	\$14.98
2	Belmont	\$14.47	\$13.28
3	Laconia	\$14.85	\$12.58
4	Sanbornton	\$18.38	\$10.75
5	Tilton	\$16.07	\$11.16
6	Center Harbor	\$9.80	\$9.07
7	Barnstead	\$14.35	\$8.39
8	Meredith	\$13.97	\$7.89
9	New Hampton	\$12.21	\$7.27
10	Gilford	\$10.30	\$7.20
11	Alton	\$11.37	\$7.06



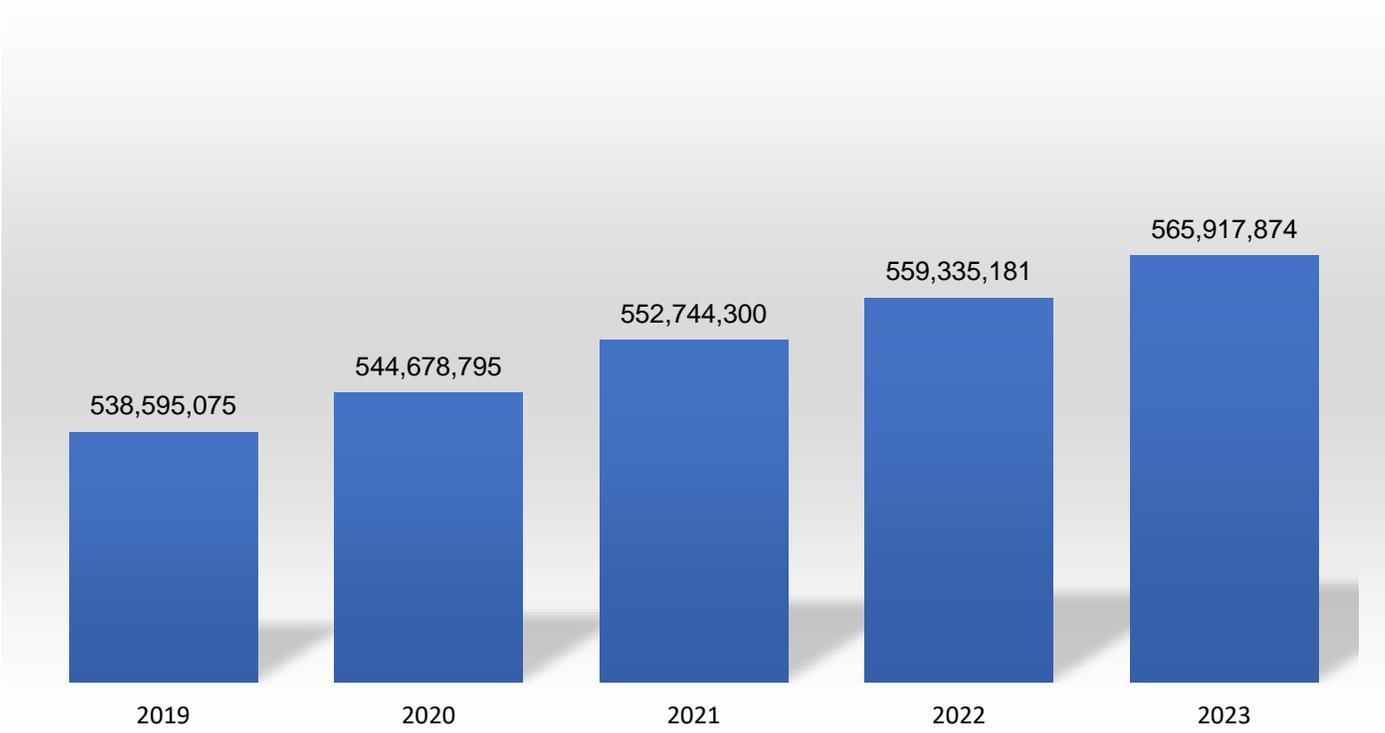
The Equalization (EQ) Ratio is an indicator to show the relationship between market value and assessed values. An EQ ratio of 100% means assessed values are at the level of market value. A ratio below 100% indicates assessments are below market value. Likewise, a ratio above 100% shows assessments are above market value.

The above chart shows the EQ ratio over a span of 26 years. Every five years, the Town completes an assessment revaluation. These years are shown in green. In a fluctuating market, the EQ ratio may sink or rise until the next revaluation takes place. A clear indication of a rising market is shown in 2002 and 2003, where assessed values were only 61 and 55%, respectively, of market values. The following year, 2004, a revaluation took place, raising the assessments to 100% of market value. Here we are 20 years later, seeing a very similar pattern. The 2022 ratio was 61.6%, and the official 2023 ratio is 59.3%. The next revaluation will take place in 2024, bringing assessment levels back up to market value.

A higher assessed value does not necessarily mean a higher tax bill. Assessed values are not increased to make more revenue, but the tax rate will adjust to make the budget.

- 1) Assessed values are set based on market value.
- 2) The budget is voted on at Town meeting.
- 3) The amount of monies needed to be raised by property taxes is determined.
- 4) The tax rate is set to equal the budgeted amount divided by the Town-wide assessed value.

Town Wide Assessed Value



FAQ's

Property Assessments and the Tax Rate- How they Relate

When was the last assessment revaluation?

2019

When is the next assessment revaluation?

2024

How does my assessment affect my tax bill?

Your assessed value is multiplied by the tax rate per thousand to calculate your tax amount due.

How does my current assessed value compare to market value?

Since the last revaluation in 2019, sale prices have increased significantly leaving assessed values below market value.

What is an equalization ratio?

The equalization ratio compares assessed values to market value by reviewing sales 6 months before and 6 months after April 1st of the assessment year. A ratio at 100% indicates assessed values are equivalent to market value. A ratio below 100% means values are below market value, likewise, a ratio above 100% means values are above market value.

What is the Town's current equalization ratio?

The 2023 ratio is 59.3%. This means assessed values are 40.7% below what homes are selling for. The 2022 ratio was 61.6%.

What is the current tax rate?

The 2023 tax rate is \$23.39. Or \$25.64 in the Sawyer Lake Village District.

Why does the tax rate seem high compared to surrounding towns?

Many surrounding towns have completed more recent revaluations, therefore creating higher assessments. The tax rate is calculated based on the budget and the amount of revenue needed to be raised to meet the budget. When assessed values are higher, the tax rate will lower to meet the budget. Likewise, lower assessed values will require a higher tax rate to meet the budget.

I'm still not sure I completely understand. Can you give me an example?

Of course! We'll compare using real figures. Here is the 2023 tax rate breakdown:

Jurisdiction	Amount to be Raised	Valuation	Tax Rate
Municipal	\$2,586,551	\$565,917,874	\$4.56
Local Education	\$8,774,954	\$565,917,874	\$15.51
County	\$842,315	\$565,917,874	\$1.49
State Education	\$1,022,665	\$560,270,674	\$1.83
Total	\$13,396,533		\$23.39

Here's what would happen to the tax rate if assessed values were hypothetically 40% higher:

Jurisdiction	Amount to be Raised	Valuation	Tax Rate
Municipal	\$2,586,551	\$792,285,024	\$3.26
Local Education	\$8,774,954	\$792,285,024	\$11.08
County	\$842,315	\$792,285,024	\$1.06
State Education	\$1,022,665	\$784,378,944	\$1.30
Total	\$13,396,533		\$16.70

How would this difference affect my tax bill?

Let's say your 2019 assessed value is \$200,000 and the town performed a revaluation this year that increased all values by 40%, lowering the tax rate as indicated above:

Assessed value	2023 Tax rate	Total Tax Due
\$200,000	\$23.39	\$4,678

Increased Value	Lower Tax Rate	Total Tax Due
\$280,000	\$16.70	\$4,676

As you can see, when the tax rate adjusts to meet the budget, the tax dollar to be collected remains essentially the same (with a slight variation caused by rounding).

Someone online posted...

Please come straight to the source to verify what you read online! Though postings online can sound quite informative, they are not always accurate. A quick call to town offices can clear up any questions or confusion.

Who can I contact?

Just reach out to the Selectmen's Office! Our staff would be happy to answer any additional questions.

603-267-6700 or email BDaigneault@gilmantonnh.org