

Although the Department makes every effort to ensure accuracy and completeness of this report, the Department cannot guarantee that the data and
information provided herein is error free or complete. If following your review of the information you believe a change should be made in our records,
please contact your Municipal Advisor.

	City □ S	B2 <b>■</b>	MBA □	Charter		Local School
	Annual Meeting Mor	nth March		County	Ches	hire County
	Budget Cy	<b>cle</b> Calenda	ır	Advisor	Jamie	e Dow
	Billing Cy	<b>cle</b> Semi-Ar	nnual	Updated	10/16	6/2024
llage District(s)	Арро	ortioned	Regi	onal School	(s)	
,			Fall	Mountain	-	



Statute			Statutes		
Adopted:     Until Rescinded:	Statute	Description	Year	WA#	
Rescinded:	RSA 31:19	Private trust- donations/legacies			
RSA 31:94-b		Adopted:			Until Rescinded:
Adopted:		Rescinded:			
RSA 31:95-b  Accept unanticipated revenue  Adopted: ■ 1994 5 Until Rescinded: ■ Rescinded: ■ Rescinded: ■ 1996 16 Until Rescinded: ■ 1996 17 Until Rescinded: ■ 1996 17 Until Rescinded: ■ 1996 17 Until Rescinded: ■ 1996 1996 1996 1996 1996 1996 1996 19	RSA 31:94-b	Optional fiscal year			
RSA 31:95-b  Accept unanticipated revenue  Adopted: 1994 5 Until Rescinded: 1994 5 Until Rescinded: 1994 5 Until Rescinded: 1996 16 Until Rescinded: 1996 1996 1996 1996 1996 1996 1996 199		Adopted:			Until Rescinded:
Adopted:		Rescinded:			
Rescinded: □	RSA 31:95-b	Accept unanticipated revenue			
RSA 31:95-e  Accept gifts other than \$    Rescinded:		Adopted:	1994	5	Until Rescinded: ■
Adopted:		Rescinded:			
RSA 31:110    Establish town forest	RSA 31:95-e	Accept gifts other than \$			
RSA 31:110    Establish town forest		Adopted:	1996	16	Until Rescinded:
Adopted:		Rescinded:			
RSA 31:113    Establish forest maintenance fund	RSA 31:110	Establish town forest			
RSA 31:113    Establish forest maintenance fund		Adopted:	2004	15	Until Rescinded: ■
Adopted:		Rescinded:			
RSA 32:5-b  Local tax cap  Adopted: ■ 2023 21 Until Rescinded: ■  Comment: 4% Tax Cap  Rescinded: □ 2014 21 Until Rescinded: ■  Comment: by more than 3% or \$60k, whichever is less  Rescinded: ■ 2023 22   RSA 32:5 V-a  Record numerical tally votes  Adopted: ■ 2017 14 Until Rescinded: ■  Rescinded: □ 2017 14 Until Rescinded: ■	RSA 31:113	Establish forest maintenance fund			
RSA 32:5-b  Local tax cap  Adopted: 2023 21 Until Rescinded:   Comment: 4% Tax Cap  Rescinded:  2014 21 Until Rescinded:   Comment: by more than 3% or \$60k, whichever is less  Rescinded: 2023 22  RSA 32:5 V-a  Record numerical tally votes  Rescinded: 2017 14 Until Rescinded:  Rescinded: 10 Resci		Adopted:			Until Rescinded:
Adopted:   2023 21 Until Rescinded:    Comment: 4% Tax Cap  Rescinded:   2014 21 Until Rescinded:    Comment: by more than 3% or \$60k, whichever is less  Rescinded:   2023 22  RSA 32:5 V-a  Record numerical tally votes  Adopted:   2017 14 Until Rescinded:    Rescinded:   4017 14 Until Rescinded:   4017		Rescinded:			
Rescinded: ☐	RSA 32:5-b	Local tax cap			
Rescinded:  Local tax cap  Adopted:  2014 21 Until Rescinded:  Comment: by more than 3% or \$60k, whichever is less  Rescinded: 2023 22  RSA 32:5 V-a  Record numerical tally votes  Adopted: 2017 14 Until Rescinded:  Rescind		Adopted: ■	2023	21	Until Rescinded:
Local tax cap  Adopted: □ 2014 21 Until Rescinded: ■  Comment: by more than 3% or \$60k, whichever is less  Rescinded: ■ 2023 22   RSA 32:5 V-a  Record numerical tally votes  Adopted: ■ 2017 14 Until Rescinded: ■  Rescinded: □ Until Rescinded: ■		Comment: 4%	Тах Сар		
Adopted:  Comment: by more than 3% or \$60k, whichever is less  Rescinded:  2023 22  RSA 32:5 V-a  Record numerical tally votes  Adopted:  2017 14 Until Rescinded:  Rescinded:		Rescinded:			
Comment: by more than 3% or \$60k, whichever is less  Rescinded: ■ 2023 22  RSA 32:5 V-a  Record numerical tally votes  Adopted: ■ 2017 14 Until Rescinded: ■  Rescinded: □ □		Local tax cap			
Rescinded: ■ 2023 22  RSA 32:5 V-a  Record numerical tally votes  Adopted: ■ 2017 14 Until Rescinded: ■  Rescinded: □		Adopted:	2014	21	Until Rescinded: ■
RSA 32:5 V-a  Record numerical tally votes  Adopted: ■ 2017 14 Until Rescinded: ■  Rescinded: □		Comment: by I	more than 3	% or \$60k,	whichever is less
Adopted: ■ 2017 14 Until Rescinded: ■  Rescinded: □		Rescinded:	2023	22	
Rescinded:	RSA 32:5 V-a	Record numerical tally votes			
		Adopted:	2017	14	Until Rescinded: ■
RSA 32:5 V-b Estimated tax impact		Rescinded:			
	RSA 32:5 V-b	Estimated tax impact			



Statute RSA 32:5 V-b	Description  Adopted: ■  Rescinded: □	<b>Year</b> 2022	WA#					
RSA 32:5 V-b		2022						
-	Deceinded:		20	Until Rescinded: ■				
	Rescinded: 🗆							
RSA 32:14	Budget committee (MBA)							
	Adopted: □			Until Rescinded: □				
	Rescinded:							
RSA 33:7	Apply for TANs							
	Adopted:	1994	6	Until Rescinded:				
	Rescinded:							
RSA 35:9-a	CRF management paid with CRF incon	пе						
	Adopted: ■	2015	20	Until Rescinded:				
	Rescinded:							
RSA 36-A-1	Establish conservation commission							
	Adopted:	1965	31	Until Rescinded:				
	Rescinded:							
RSA 36-A:4-a, I(a)	Interest in land outside boundaries							
	Adopted:			Until Rescinded: ☐				
	Rescinded:							
RSA 36-A:4-a, I(b)	Contributions to "qualified organizations"							
	Adopted:			Until Rescinded:				
	Rescinded:							
RSA 36-A:5	Establish conservation fund							
	Adopted: ■	1988		Until Rescinded:				
	Rescinded:							
RSA 36-A:5 III	LUCT into a Conservation Fund?							
	Adopted: ■	2003	10	Until Rescinded:				
-	Comment: 100%	)						
	Rescinded:							
RSA 37	Town manager							
	Adopted:			Until Rescinded:				



	<u>Statutes</u>							
Statute	Description	Year	WA#					
RSA 37	Rescinded:							
RSA 40:13	Official ballot referenda (SB2)							
	Adopted: ■	1996		Until Rescinded: ■				
	Comment: Faile	d Repeal		J				
	Rescinded:							
RSA 40:14-b	Bud. comm. calc. default budget							
	Adopted:			Until Rescinded: □				
	Rescinded:							
RSA 41:14-a	BOS to buy/sell land							
	Adopted: ■	2004	18	Until Rescinded: ■				
	Rescinded:							
RSA 49-B:3	Charter							
	Adopted:			Until Rescinded:				
	Rescinded:							
RSA 53-E	Aggregation of Electric Customers							
	Adopted:			Until Rescinded:				
	Rescinded:							
RSA 79-A:25-a	Establish LUCT fund							
	Adopted:			Until Rescinded:				
	Rescinded:							
RSA 79-E	Revitalization tax relief incentive							
	Adopted:			Until Rescinded:				
	Rescinded:							
RSA 79-F	Farm structure tax relief incentive							
	Adopted:			Until Rescinded:				
	Rescinded:							
RSA 79-G	Taxation of Qualifying Historic Buildin	gs						
	Adopted:			Until Rescinded:				
	Rescinded:							



	S	tatutes		
Statute	Description	Year	WA#	
RSA 79-H	Taxation of Certain Chartered Public S	School Fa	cilities	
	Adopted:			Until Rescinded: □
	Rescinded:			
RSA 80:42	III As justice may require			
	Adopted:			Until Rescinded: □
	Rescinded:			
RSA 80:52	Discounts			
	Adopted:			Until Rescinded: □
	Rescinded:			
RSA 80:52-a	Prepayment of taxes			
	Adopted: ■	2024	Adopted at 1/17/24 board meeting	Until Rescinded: ■
	Rescinded:			
RSA 80:52-c	Credit card payments			
	Adopted:	2019	BOS Vote	Until Rescinded:
	Rescinded:			
RSA 80:80	Disposal of tax deeded property			
	Adopted:	1996	15	Until Rescinded:
	Rescinded:			
RSA 80:80 III	As justice may require			
	Adopted:	2014	23	Until Rescinded:
	Rescinded:			
RSA 162-K:3	Tax increment finance (TIF) district ad	loption		
	Adopted:			Until Rescinded:
	Rescinded:			
RSA 202-A:4-c	Library- Accept unanticipated revenue	•		
	Adopted:	1994	7	Until Rescinded:
	Rescinded:			
RSA 202-A:4-d	Library- Accept gifts other than \$			



	St	atutes		
Statute	Description	Year	WA#	
RSA 202-A:4-d	Adopted:	2023	20	Until Rescinded:
	Rescinded:			
RSA 202-A:11-a	Library- Income-Gen. revenue			
	Adopted:			Until Rescinded:
	Rescinded:			
RSA 261:153, VI	Fees for Registration Permits			
	Adopted:			Until Rescinded:
	Rescinded:			
RSA 284:51	Keno Local Option			
	Adopted: □			Until Rescinded:
	Rescinded:			
RSA 289:2-a	Funds from sale of cemetery lots			
	Adopted: □			Until Rescinded:
	Rescinded:			
RSA 674:44-d	Establish a heritage fund			
	Adopted: □			Until Rescinded:
	Rescinded:			



	Exemptions								
Statute	Description		Year	WA#					
RSA 72:23	IV Additional School Dining								
	Adopted: [				Until Rescinded:				
	Rescinded: [								
RSA 72:28	Veteran credit								
	Adopted:		2023	23	Until Rescinded: ■				
		Amou	ınt: \$300		J				
	Rescinded: [								
RSA 72:28-b	All Veterans Tax Credit								
	Adopted:		2023	24	Until Rescinded: ■				
		Αтоι	ınt: \$300						
	Rescinded: [								
RSA 72:28-c	Optional Tax Credit for Combat Se	ervice	Э						
	Adopted: [				Until Rescinded:				
	Rescinded: [								
RSA 72:29-a	Surviving spouse credit								
	Adopted:				Until Rescinded:				
			ınt: \$700						
	Rescinded: [								
RSA 72:35	Disabled veteran credit								
	Adopted:		1990	26	Until Rescinded: ■				
	Amount: \$1400								
	Rescinded: [								
RSA 72:37	Blind exemption		<u> </u>						
	Adopted:		2011	8	Until Rescinded: ■				
		Amoι	ınt: \$15000	)					
	Rescinded: [								
RSA 72:37-b	Disabled exemption				1				
	Adopted: [				Until Rescinded:				
	Rescinded: [								
RSA 72:38-b	Deaf exemption								
	Adopted: [				Until Rescinded:				



Exemptions									
Statute	Description	Year	WA#						
RSA 72:38-b	Rescinded:								
RSA 72:39-a, b	Elderly exemption								
	Adopted:	2021	18	Until Rescinded:					
	Inco		//arried): \$2	0000 80+: \$100000 Income Limit (Single): \$20000 27000 Asset Limit (Single): \$50000 Asset Limit					
	Rescinded:								
RSA 72:62	Solar energy system exemption								
	Adopted:	2015	21	Until Rescinded:					
	Comment: 100% ASSESSED VALUE								
	Rescinded:								
RSA 72:66	Wind-powered energy system exemp	tion							
	Adopted:	2015	22	Until Rescinded:					
	Comment: 100% ASSESSED VALUE								
	Rescinded:								
RSA 72:70	Woodheating energy system exempti	ons							
	Adopted:	2015	23	Until Rescinded:					
	Comment: 100	% ASSESS	ED VALUI	É					
	Rescinded:								
RSA 72:76	Commercial and Industrial Construction Exemption (Coos County)								
	Adopted: □			Until Rescinded:					
	Rescinded:								
RSA 72:81	Commercial and Industrial Construct (State-wide)	ion Exemp	tion						
	Adopted:			Until Rescinded:					
	Rescinded:								



		Active	Funds		
Туре	Name - Purpose	Year	WA#	Agents	Holders
SRF	Shedd Porter Library SRF - Shedd Porter Library SRF			Selectmen	Treasurer
SRF	Vilas Pool SRF - Vilas Pool SRF			Selectmen	Treasurer
SRF	Arch Pond Committee SRF - Arch Pond Committee SRF			Selectmen	Treasurer
CRF	Highway CRF - Highway	1988		Unknown	Trustees of the Trust Fund
SRF	Landfill Recycling SRF - Landfill Recycling SRF	1992	15	Selectmen	Treasurer
	Comment:	selectme	en as agents		
CRF	Ambulance CRF - Ambulance	1992		Unknown	Trustees of the Trust Fund
CRF	Fire Dept CRF - Fire Dept	1992		Unknown	Trustees of the Trust Fund
CRF	Parks & Conservation CRF - Parks & Conservation	1996		Unknown	Trustees of the Trust Fund
ETF	Transfer Station ETF - Transfer Station	2006	10	Selectmen	Trustees of the Trust Fund
CRF	Shedd Porter Library CRF - Shedd Porter Memorial Library	2010	10	Unknown	Trustees of the Trust Fund
CRF	Bridges CRF - Bridges	2012	12	Unknown	Trustees of the Trust Fund
CRF	Police Equipment CRF - Police Equipment	2012	13	Unknown	Trustees of the Trust Fund
CRF	Transfer Station CRF - Transfer Station	2015	4	Unknown	Trustees of the Trust Fund
ETF	Cemetery Maint Fund - Cemetery Maintenance	2018	13	None	Trustees of the Trust Fund
CRF	Vilas Pool CRF - Vilas Pool	2020	12	None	Trustees of the Trust Fund
REV	Ambulance Rev Fund - Ambulance	2024	6	Selectmen	Treasurer
CRF	Backup Generator CRF - Backup Generators	2024	21	Selectmen	Trustees of the Trust Fund



	Disc	continu	ued Fund	ds	
Туре	Name - Purpose	Year	WA#	Agents	Holders
ETF	Recycling ETF - Recycling			Unknown	Trustees of the Trust Fund
	Rescinded	2010	15		
SRF	Landfill Recycling SRF - Landfill Recycling SRF	1992	15	Selectmen	Treasurer
	Rescinded	2005	14		
	Comment:	Disc 200	05 w/a 14		
CRF	Police Dept CRF - Police Dept	1992		Unknown	Trustees of the Trust Fund
	Rescinded	2010	14		
ETF	Town Office Building ETF - Town Office Building	1994		Unknown	Trustees of the Trust Fund
	Rescinded	2009	15		
ETF	Vilas Pool Bridge ETF - Vilas Pool Bridge	1997	10	Unknown	Trustees of the Trust Fund
	Rescinded	2009	15		
CRF	Cemetery CRF - Cemetery	2004	6	Unknown	Trustees of the Trust Fund
	Rescinded	2017	13		
CRF	Town Hall CRF - Town Hall	2009	5	Unknown	Trustees of the Trust Fund
	Rescinded	2017	12		