

## **City Council Work Session November 1, 2021**

Present were: Mayor Grenier, Councilors Eastman, Remillard, Morgan, Berthiaume, Higbee and Otis. Councilors Rozek and Theberge were absent.

Others present: City Manager Jim Wheeler, Community Development Director Pamela Laflamme, City Clerk Shelli Fortin, Finance Director Holly Larsen, Chief of Police Peter Morency, Captain Jeff Lemoine, Assessing Coordinator Lise Barrette, William Carroll, Berlin Daily Sun and Janet Tremblay.

Mayor Grenier called the meeting to order at 6:32pm.

Mayor Grenier requested to add a communication from the Berlin Main Street Program to the Mayor's report. Councilor Morgan moved to add a copy of the October 29, 2021 communication from the Berlin Main Street Program to the Mayor's report, Councilor Higbee seconded and the motion carried by all in favor.

### **Final 2021 MS1**

Mr. Wheeler explained this report is sent to the DRA every year and historically the BOA would review and sign it. He is asking for Council's approval and signatures in order to submit to the DRA. He stated this is needed for tax rate setting. Councilor Higbee moved to accept the final 2021 MS1 report as presented by Corcoran Consulting Associates, Inc. and to forward to the NH Department of Revenue Administration, Councilor Berthiaume seconded and the motion carried by majority in favor with one recusal from Councilor Eastman.

### **Corcoran Consulting Associates-letter re: exemptions and credits review**

Mrs. Barrette advised Council a few months back she had proposed the idea of increasing the income limits for exemptions and to accept the all veterans tax credit. She reminded Council they had requested that Corcoran Consulting Associates review the current exemptions and credits, provide Council with information to consider if any changes should be implemented. Mrs. Barrette read the [letter](#) from Monica Hurley, Vice President of Corcoran Consulting Associates, providing information requested by Council. She referred Council to the 3<sup>rd</sup> page of the documents which lists the elderly exemptions for Coos County. Mayor Grenier advised this should be a work session item on its own with no other items on the agenda so Council can fully review in depth. He commented to keep in mind that any credits given will affect the rest of the Taxpayers. He stated he agrees that the elderly tax exemptions are too low. Mrs. Barrette commented that when the December taxes are mailed out, the City will start accepting exemptions and veteran tax credit applications up until April 15<sup>th</sup>. Mayor Grenier commented he would like Council to review and have it done prior to the next budget process so its fully understood what the effect is going to be going forward. All Council members agreed.

### **Timber Tax Warrants**

Mrs. Barrette presented two Timber Tax Warrants and is looking for Council's approval to submit. Councilor Remillard moved to approve the Timber Tax Warrants, Councilor Higbee seconded. Mayor Grenier questioned who verifies the information. Mrs. Barrette commented she receives the report, then Corcoran Consulting Associates reviews it and adds it to a spreadsheet. She commented Corcoran Consulting Associates signs the certification that goes to the State and Council approves the warrants for the City to bill them the taxes. Mayor Grenier questioned who is in the field verifying that what is reported is accurate. Mrs. Barrette responded Rick Evans from the NH Department of Revenue Administration. The motion carried by majority in favor with one recusal from Councilor Eastman.

### **Tax Deferral Discharges**

Mrs. Barrette advised these are the tax deferrals that the BOA typically would give as they would apply for tax deferrals. It is actually a type of lien. She informed that the individuals on the notices of discharge being presented today have died in 2019 and the City has already submitted warrants to their estates to collect taxes. She commented that those warrants have been processed by the finance department and now the tax deferrals need to be discharged with the Registry of Deeds. Mayor Grenier questioned if this process now goes to probate. Ms. Larsen responded no, this process removes the deferrals and allows the City to tax deed the properties. Councilor Remillard moved to approve the tax deferral discharges, Councilor Higbee seconded and the motion carried by majority in favor with one recusal from Councilor Eastman.

### **Debt Refinancing**

Ms. Larsen advised the City is refunding three bonds. Two are with the USDA and one with Northway Bank. This will be refunded with the NH Municipal Bond Bank. She commented there will be a 1<sup>st</sup> read of the Resolution tonight during regular meeting. Mayor Grenier asked for more details on the bonds and questioned if the two USDA loans were sewer related. Mr. Wheeler responded yes, the USDA loans were for the treatment plant. One was for \$6,000,000 and the other for \$6,508,000 and they were for the treatment plant upgrades which is all sewer related. Mayor Grenier questioned what the impact of this refunding is on the sewer fund and if it shortens the term. Mr. Wheeler advised it doesn't shorten the term, the maturation term is the same. He commented this refinance would result in a saving in the amount of \$18,000 annually to the sewer fund. Ms. Larsen commented this is a reduction in interest and over the full term of all bonds, it will result in a total saving of \$476,000. Mayor Grenier questioned the loan the City bonded. Mr. Wheeler responded the general fund bond for the City was in the amount of \$5,500,000 which was done in 2014 and the term is till 2036. Councilor Eastman questioned if there is any cost to refinancing. Ms. Larsen responded there is no cost.

### **Other**

Mr. Wheeler commented Council did get a heads up, but he is announcing that Community Development Director Pamela Laflamme has given her resignation notice which is effective January 14, 2022. He thanked Ms. Laflamme for all her years of service with the City and commented she has been an incredible employee and is a huge loss for the community. Mayor Grenier commented she has done a fantastic job for the City of Berlin and thanked her. Mr. Wheeler commented her current role includes planning, economic development, zoning and manages IT. Mr. Wheeler stated there is a lot there to replace and maybe this should be a work session item on its own to carve this out as you are not likely to find all these skill sets in one person.

### **Non-Meeting**

At 7:01pm, Councilor Higbee moved to go into non-meeting per RSA 91-A:2 I(b) Collective bargaining; Councilor Morgan seconded and the motion carried unanimously by roll call. City Council and Mr. Wheeler met.

At 7:41pm, Council and Mr. Wheeler came out of non-meeting.

There being no further business in work session, Mayor Grenier moved on to the Regular Meeting, after a short recess.

Respectfully Submitted,  
Danielle Rioux  
Executive Assistant

\*Minutes are unofficial until they have been accepted by the City Council by motion.