



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



John T. Beardmore
Commissioner

Lindsey M. Stepp
Assistant Commissioner
April 13, 2017

MUNICIPAL AND PROPERTY
DIVISION
Stephan W. Hamilton
Director

Josephine Belville
Assistant Director

Board of Selectmen
Town of Hebron
PO Box 188
Hebron, NH 03241

Dear Governing Body:

The Municipal Bureau is required by RSA 21-J:35 to review estimated revenues, voted appropriations, and the manner in which appropriations were voted. This evaluation includes a determination whether these items comply with applicable state statutes. As a result of this analysis, the following issues were discovered:

ISSUE: The MS-636 form was not posted with the annual meeting warrant. In accordance with RSA 32:5, VI, "The governing body shall post certified copies of the budget with the warrant for the town meeting." That budget form shall be as prescribed in RSA 32:5, III and Rev Rule 2008.04(a).

Therefore the March 14, 2017 meeting was procedurally defective and invalid.

The Selectmen need to hold a procedural defect meeting, in accordance with RSA 31:5-b. The warrant article to be voted on should read, "To see if the town will vote to ratify the results of the March 14th annual meeting even though the statutory requirement to post the MS-636 Budget Form with the warrant were not met." In addition, the MS-636 form needs to be completed, signed, and posted with the warrant.

Procedurally defect actions shall mean minor procedural irregularities such as failure to vote, hearing or wording, or with any procedural act not contrary to the spirit or intent of the law. The ratification of the procedurally defective action shall be subject to the following requirements. You may remedy this by following the requirements of RSA 31:5-b:

- (a) *The municipality may, on the authority of the governing body, call a special town meeting for the exclusive purpose of curing such defect.*
- (b) *The special town meeting called for that purpose may not take place less than 21 calendar days after the original vote.*

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

- (c) Not less than 7 calendar days prior to the special town meeting, not counting the day of the special meeting, the governing body shall conduct a public hearing at which the reasons for the special town meeting shall be explained.*
- (d) The municipality shall comply with all statutory notice and procedural requirements for holding special town meetings.*
- (e) The necessary majority required to cure the defects shall be the same as the majority as required for passage of the original article.*

Please be sure to send signed copies of the posted warrant, MS-636 form, and minutes from the procedural defect meeting within 20 days of the close of the meeting.

You may contact me at 230-5091 if you have any questions or concerns.

Sincerely,



Michelle Clark
Municipal Accounts Advisor