



**State of New Hampshire
Department of Revenue Administration**

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MUNICIPAL AND PROPERTY
DIVISION
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Assistant Director

June 1, 2017

Board of Selectmen
Town of Wakefield
2 High Street
Wakefield, NH 03872

Re: Disallowance

Dear Governing Body:

The Municipal and Property Division is required by RSA 21-J:35 to review all appropriations and revenues to determine whether these appropriations have been voted according to the applicable statutes. The following issue was discovered.

Warrant article 20, states "To see if the Town will vote to raise and appropriate the sum of Thirty-Four Thousand Five Hundred Dollars (\$34,500) to aid the Union Village Community Association in the Engineering Design and Repair of the Emergency Spillway and Abutments of the Drew Mill Dam, thus ensuring the continuation of the Drew Mill Pond for Recreational Use and Fire Protection. This appropriation is recommended by the Board of Selectmen by a vote of 2-1, not recommended by the Budget Committee by a vote of 6-2-1. (Majority vote required)." The article passed by a voice vote.

This is not a valid purpose for a town meeting appropriation. RSA 31:4 states, "towns may at any legal meeting grant and vote such sums of money as they judge necessary for any purpose for which a municipality may act if such appropriation is not prohibited by the laws or by the constitution of this state."

Under the NH Constitution, when a town receives public money, there is an obligation to use that money for public purposes only, and not for private purposes.

Please be aware that the \$34.500 appropriation contained in warrant article 20 has been disallowed, and the total voted appropriations have been adjusted to a revised figure of \$5,235,927.

If you have any questions or concerns, please contact me at 230-5091 or at michelle.clark@dra.nh.gov.

Sincerely,

Michelle Clark
Municipal Accounts Advisor

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

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