



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



MUNICIPAL AND PROPERTY
DIVISION
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Director
Samuel T. Greene
Assistant Director

Lindsey M. Stepp
Commissioner
Carollynn J. Lear
Assistant Commissioner

April 22, 2022

Town of Piermont
Board of Selectmen
130 Rt 10
Piermont NH 03779

RE: Disallowance of Warrant Article 14

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 review includes a determination whether these items comply with applicable state statutes. As a result of this review, the following finding is noted:

Article 14 states "To see if the Town will vote to raise and appropriate Twenty-Thousand dollars (\$20,000.00) for the purpose of playground equipment located at the Piermont Village School with said funds to come from the Recreation Facilities Expendable Trust Fund".

This is a "school purpose" and should have been on the school warrant under RSA 31:4 which state, "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". The town cannot legally raise money for a school purpose. In addition annotation #5 under this RSA states, "Towns may not borrow money for school purposes, since such power resides in the school district." Opinion of the Justices (1947) 94 N.H. 499, 51 A.2d 840. It would stand to reason that if towns cannot borrow for school purposes, then they couldn't raise money for school purposes either.

Also, the Recreation Facilities Expendable Trust Fund was established to support the Town's recreational facilities and improvements. The school playground is not an acceptable appropriation from this fund.

The revised appropriations amount for 2022 is \$1,155,841.

Please feel free to contact me at 230-5092 or at jamie.dow@dra.nh.gov if you have any questions or concerns.

Sincerely,

Jamie L. Dow
Jamie L. Dow
Municipal Accounts Advisor