INTERMUNICIPAL AGREEMENT FOR ASSESSING SERVICES BETWEEN THE TOWNS OF NEWBURY, NEW LONDON, AND SUNAPEE

AS AMENDED April 30, 2007

This agreement is entered into by the Towns of Newbury, New London, and Sunapee (the "Towns"), and each understands and agrees to the commitments, terms, and conditions contained in this Intermunicipal Agreement (the "Agreement").

WHEREAS, each of the Towns has frontage on Lake Sunapee and each has at least one other water body within its boundaries;

WHEREAS, each of the Towns has tax exempt, commercial and residential property;

WHEREAS, the Towns seek to share the costs of professional assessing services;

WHEREAS, Chapter 53-A of the New Hampshire Revised Statutes Annotated permits "municipalities and counties to make the most efficient use of their powers by enabling them to cooperate with other municipalities and counties on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population and other factors influencing the needs and development of local communities;"

THEREFORE, pursuant to RSA 53-A, the Towns enter into this Agreement for assessing services, as follows:

I. **DEFINITIONS**

The following definitions will apply to the terms appearing in this Agreement.

- A. "Agreement" shall mean this document, the Intermunicipal Agreement for Assessing Services among the Towns of Newbury, New London, and Sunapee.
- B. "Assessing" shall mean all the duties relative to taking the inventory and the appraisal of all taxes properly assessable by the Towns, as further described in the job description for the Sunapee-area Assessor, attached hereto as Exhibit A.
- C. "Fiscal Year" shall mean January 1 December 31.
- D. "Joint Board" shall mean the Sunapee-area Joint Board, the oversight board required by RSA 53-A III(a). This Joint Board shall not be confused with Board of Assessors for the individual Towns.
- E. "Towns" shall mean the Towns of Newbury, New London, and Sunapee.

II. PURPOSE OF AGREEMENT

The purpose of this agreement is to allow the Towns to jointly hire a full-time professional assessor (who will hire a person to measure and list) and to share the costs associated with assessing functions, including salary, benefits, travel, and equipment.

III. DURATION OF AGREEMENT

This Agreement shall be in effect from July 1, 2005 through December 31, 2008, and shall automatically renew on January 1, 2009, and every three years thereafter for another three-year time period unless terminated under the provisions of Section VI, below.

IV. JOINT BOARD

Pursuant to RSA 53-A III(a), a Joint Board shall be created by appointment by the Board of Selectmen. The Board shall consist of seven members: the Town Administrator or Town Manager from each of the three towns and two Selectmen and two at-large residents appointed to rotating two-year terms in accordance with D, below.

A. **Purpose of the Joint Board:** The purpose of the Joint Board is to hire and supervise the Joint Assessor and measurer and lister and to oversee the sharing of time and costs associated with the joint positions. The Joint Board shall have the sole authority over decisions regarding compensation, performance evaluation, discipline, hiring and discharge of the Joint Assessor and measurer and lister. The Joint Board will have the authority to approve an annual operating budget, which it shall transmit to the three Towns pursuant to Section V, D.

The Joint Board will not replace the Board of Assessors (Selectmen) in each of the Towns. The Joint Board will not have the authority to make assessment decisions.

- B. **Officers**: Beginning with its first meeting and then annually thereafter, the Joint Board shall elect a Chair and a Clerk from the members of the Joint Board.
- C. **Meetings**: The Joint Board shall meet quarterly and shall rotate the location of the meeting among the three Towns. All meetings will be subject to RSA 91-A. The Clerk shall post proper notice of Joint Board meetings and shall record minutes pursuant to RSA 91-A:2.
- D. Appointment of Selectman and Resident: The Selectman and resident seats shall rotate bi-annually among the three towns and shall be filled by appointment by the Board of Selectmen. In the first year, the Board of Selectmen in Newbury shall appoint a Selectman representative, and the Board of Selectmen in New London shall appoint a resident. Beginning in 2007, there shall be two Selectmen and two resident representatives in accordance with the schedule below. The residents shall be a registered

voters in the Town that he or she represents. The rotation will occur annually on April 1 and will progress as follows:

	Newbury	Sunapee	New London
2005	Selectman		Resident
2006	Resident year 1	Selectman year 1	
2007	Resident year 2	Selectman year 2 Resident year 1	Selectman year 1
2008	Selectman year 1	Resident year 2	Selectman year 2 Resident year 1
2009	Selectman year 2 Resident year 1	Selectman year 1	Resident year 2
2010	Resident year 2	Resident year 1 Selectman year 2	Selectman year 1

V. FINANCIAL AGREEMENT

A. **Apportionment**: Pursuant to RSA 53-A II (d), the Towns agree that they will apportion costs as follows: on April 1 of every year, the Towns will calculate the combined number of parcels. Apportionment shall be based on the percentage of total parcels as of April 1 preceding the fiscal year. For example, the three Towns had a total of 8,462 parcels as of on April 1, 2004. Sunapee had 3005 parcels, or 35.51% of the total, New London had 2808 parcels, or 33.18% of the total, and Newbury had 2649 parcels, or 31.31% of the total. Sunapee and New London shall reimburse Newbury based on their percentage of total parcels.

However, the Towns also agree that in 2005, which is the year in which New London and Newbury have to meet the state certification requirements, and since Sunapee has contracted with Vision for the completion of its revaluation, New London and Newbury will each be responsible for 40% of the assessing costs, and Sunapee for 20%. For years after 2005, the apportionment will revert to the formula in the paragraph above.

The Towns recognize that due to revaluation, litigation, or other large projects, one town may require disproportionally more of the Joint Assessor's attention for a period of time, and that in the long run, use by all Towns should balance out. This is a chance that all Towns are willing to take and the Towns enter into this Agreement with that knowledge.

B. **Employment:** The parties agree that the Town of Newbury shall be the employer of record of the Joint Assessor and the measurer and lister, and shall be responsible for all employment-related expenses, including but not limited to payment of wages, benefits, retirement, payroll taxes and any applicable insurance coverage. However, the Town of Newbury has

- delegated all supervisory authority to the Joint Board, as described in Section IV, A, above, and neither the Joint Assessor nor the measurer and lister shall be subject to the personnel policies of the Town of Newbury. The Towns of Sunapee and New London shall reimburse Newbury for their respective shares of expenditures related to this Agreement within the first week of every quarter, beginning the week of July 1, 2005.
- C. Incidental Costs: . Each Town shall provide working space for the Joint Assessor, and each Town shall be responsible for the cost of establishing, furnishing, and maintaining that working space. The Towns shall share the incidental costs listed below. The Town of Newbury agrees to pay for the costs and will seek reimbursement from the Towns of Sunapee and New London at the end of the year:
 - 1. Membership Dues and Subscriptions;
 - 2. Travel, meals, and mileage within and between the three towns and travel related to conferences, seminars, meetings, or other events in which the Joint Assessor represents all three Towns;
 - 3. Equipment used for the purpose of recording data and assessing property, such as computer hardware and software, digital camera, measuring implements.
- D. **Establishment and Maintenance of Budget**: On or before September 1, the Joint Assessor shall submit a proposed operating budget for the following year to the Joint Board, which will review the budget at its next meeting and make necessary changes. On or before November 1, the Joint Board shall submit the final budget for the following year to the Town Manager in the Town of Sunapee and Board of Selectmen/Budget Committee in Newbury and New London.
- E. Consideration of Budget: The Towns agree that the budget developed under Section V, D, above, shall be incorporated in the budget line item for assessing and financial administration in each Town. The Towns recognize that the assessment of property is required by Part II, Article 6 of the State Constitution and by Chapter 75 of the NH Revised Statutes, and that the Towns may not neglect or fail to provide this function. Therefore, in the event that the Town Meeting of any Town does not raise and appropriate the full amount necessary to fund that Town's obligations under this Agreement for a particular fiscal year, the governing body of that Town shall take every reasonable action available under the Municipal Budget Act or any other relevant law to supply such deficiency.
- F. All three Towns currently operate under a Fiscal Year running from January 1- December 31. If any Town changes its Fiscal Year, the Joint Board shall make a determination as to whether and how to change the apportionment formula.

VI. TERMINATION

- A. **Mutual Agreement:** This Agreement may terminate at the end of a three-year term upon mutual agreement of the Boards of Selectmen of all Towns. The Boards of Selectmen shall make the decision to terminate, and shall notify the other Boards of Selectmen, at least six months before the end of the term.
- B. Termination Without Penalty: A Town wishing to withdraw from the Agreement without penalty shall give notice one year before the end of a three-year term and shall be responsible for its share of the salaries and costs until the completion of the term. Notice shall be in writing from the Board of Selectmen of that Town to the other two Boards of Selectmen and the Joint Board. This Agreement shall then terminate upon the completion of the three-year term.
- C. Termination With Penalty: A Town wishing to withdraw from the Agreement before the end of the three-year term shall be responsible for its share of salaries and costs until the completion of the term. Notice shall be in writing from the Board of Selectmen of that Town to the other two Boards of Selectmen and the Joint Board. This Agreement shall then terminate upon the completion of the three-year term. If a Town withdraws under this provision, it shall not be entitled to participate in the distribution of joint property as provided in Section VI, D, below.
- D. **Joint Property**: During the life of this Agreement, joint property shall be held by the Town of Newbury. However, following the termination of this Agreement and upon completion of the three-year term, the Joint Board shall take an inventory of all property purchased jointly by the three Towns and shall distribute the property in some fair and equitable manner.

VII. OTHER

- A. Pursuant to RSA 53-A:3 IV, this Agreement does not relieve any of the Towns of any obligation or responsibility imposed upon it by law except to the extent of actual and timely performance thereof by a joint board. Said performance may be offered in satisfaction of the obligation or responsibility.
- B. Pursuant to RSA 53-A:3 V, this Agreement shall be submitted to the attorney general who shall determine whether the agreement is in proper form and compatible with the laws of this state.
- C. Pursuant to RSA 53-A:4, this Agreement shall be filed with the clerk of each municipality and with the secretary of state.
- D. Pursuant to 53-A:5, this Agreement shall be submitted to the Department of Revenue Administration as a condition precedent to its entry into force.

This submission and approval shall be in addition to and not in substitution for the requirement of submission to and approval by the attorney general.

ADOPTED BY THE BOARDS OF SELECTMEN OF THE TOWN OF SUNAPEE, TOWN OF NEWBURY, AND TOWN OF NEW LONDON:

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BY ITS BOARD OF SELECTMEN
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