



ANNUAL REPORT

**OF THE
TOWN OFFICERS
OF**

MASON, NEW HAMPSHIRE

For the Year Ending December 31

2015

The 2015 Town Report is Dedicated to Anne “Nancy” Richards

Nancy Richards has been active in our community for close to 40, years contributing her time, experience and knowledge in a variety of roles. A valued friend and mentor to many, she epitomizes small town rural character with her devotion to volunteering and community involvement.

Nancy grew up in Ashland, MA, and as a young girl, she dreamed of being a soldier and firefighter. While in sixth grade a Reader’s Digest article piqued her interest in becoming a physical therapist. Taking care of patients and advocating for them was her true calling that she pursued with passion.

Never one to be discouraged from achieving her dreams, Nancy became a soldier, achieving the rank of Army Colonel and serving over 38 years as an active and reserve service member. In 1973, she moved from Scituate, MA, to Mason with her family. In 1979, Nancy joined the Mason Volunteer Fire Department as one of the first ladies to be certified in Mason with full firefighter duties, including driving the fire truck and responding to fire calls. Now, 36 years later, Nancy is semi-retired, but continues to serve on the Fire Department in other ways. She is also involved with the Explorer Scouts.

Nancy has touched the lives of many young people in town with kindness, teaching them perseverance and encouraging them to go after their dreams. She was active with Brownies, Girl Scouts and started a Cub Scout Den when her grandson Robert wanted to join. She beams with pride when talking about teaching Scouts to tap trees, gather and boil maple sap, hike to Wolf Rock and maintain the Florence Roberts trail. Nancy continues to nurture young people in town on the second Thursday of each month at the Community Supper. Working with the kids at the dish station is pure joy for Nancy and it’s great to see how many kids want to work with her.

Nancy became a Selectman in 1990 and held the position for 23 years. After retiring in 2013, she was honored at Town Meeting by Mason’s delegation from the NH House & Senate and received a Proclamation by Governor Hassan. On a motion by Barbara Milkovits, the people voted to grant Nancy the title Selectman Emeritus. Nancy proudly remembers many accomplishments; most importantly listening to people, knowing the RSAs and being an independent voice.

Mason is lucky to be the beneficiary of the countless hours Nancy has dedicated to our town in four decades. Say thank you to Nancy and consider becoming a volunteer firefighter, first responder or volunteer to serve on a town board.

Dedication written by Louise Lavoie

SELECTMEN'S REPORT

As usual the New Year presented the town with a new set of challenges, not the least of which was the weather. As New Englanders, you grow accustomed to harsh weather, but the first part of 2015 brought with it extreme cold and record breaking snowfall, testing both equipment and resources. Many thanks to our new road agent Gary Lizotte and his crew, whose dedication and hard work helped keep us safe and able to travel about to conduct the business of the town.

March brought town meeting and much discussion about a natural gas pipeline that is proposed to pass through town. As a result of the efforts of several individuals to inform the public of the dangers that such a project would present to our important natural resources, the town voted overwhelmingly to oppose the project and to dedicate the resources necessary to prevent its construction.

With April came both the retirement of our police chief Barry Hutchins and the promotion of Sergeant Kevin Maxwell to the position of Chief. During his eighteen years of service to the community, Barry helped to bring many improvements to the department. These included serving on the building committee that resulted in the design and construction of Mason's first Police Department Building, assuring that we will have proper facilities going forward.

Thanks to the efforts of Councilor Dave Wheeler, a meeting of the Governor and Executive Council was scheduled to take place in Mason's Town Hall in October. Governor Hassan and the Council were warmly received by the students of Mason's Elementary School under the direction of School Superintendent Jim McCormick. Residents were then given the opportunity to observe our state's unique form of government in action, and to watch them deal with many issues that we face on a much smaller local level.

Once again the Mason Board of Selectmen would like to thank all those that volunteer their time to help make the Town of Mason function, from our emergency services people to those that serve on various boards and committees. As a small town with limited resources we are constantly challenged to provide essential services, while efficiently managing the Town's financial resources. The contribution that these people make to that effort can never be overstated.

Respectfully submitted,

Charles V. Moser, Bernie O'Grady, Louise Lavoie

TOWN OFFICE HOURS AND MEETINGS

SELECTMEN

Office Hours: Mann House, 11:00 AM - 3:00 PM
Monday - Thursday
Meetings: Mann House 7:30 PM
Second and Fourth Tuesday of the month.
Telephone: 878-2070 Fax: 878-4892
Email: Selectmen@masonnh.us
Website: www.masonnh.us

TOWN CLERK

Office Hours: Mann House, Tuesday 10:00 AM - 4:00 PM
6:00-7:30 PM
Wednesday 10:00 AM - 6:00 PM
Thursday 10:00 AM - 4:00 PM
Last Saturday of the month 10:00 AM - Noon
Email: TownClerk@masonnh.us
Telephone: 878-3768 Fax: 878-4892

PLANNING BOARD

Meetings: Mann House, 7:30 PM
Last Wednesday of the month
Call NRPC, 424-2240 xt.25 for an appointment

BUILDING INSPECTOR

Office Hours: Mann House, by appointment only
Telephone: 878-2070

BOARD OF ADJUSTMENT

Meetings: Mann House, 7:30 PM
Third Monday of the month

WILTON RECYCLING CENTER HOURS

Tuesday 7:30 AM - 5:00 PM
Thursday 9:00 AM - 5:00 PM
Saturday 9:00 AM - 5:00 PM
Sunday 8:00 AM - 11:45 AM

ELECTED TOWN OFFICERS

MODERATOR 2 yr term

Catherine Schwenk	March 2016
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TOWN CLERK/TAX COLLECTOR 3 yr term

Debra A. Morrison	March 2018
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TREASURER 3 yr term

Patricia Letourneau	March 2018
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SELECTMEN 3 yr term

Bernie O'Grady, Chairman	March 2016
Charles V. Moser	March 2018
Louise Lavoie	March 2017

SUPERVISORS OF CHECK LIST 6 yr term

Kathleen C. Wile	March 2020
Wallace A. Brown	March 2018
Dorothy Minior	March 2016

LIBRARY TRUSTEES 3 yr term

Lynn McCann	March 2018
Elena Kolbenson	March 2017
Christine Weiss	March 2016

TRUSTEES OF CEMETERIES 3 yr term

Robert Larochelle	March 2018
Jeannine Phalon	March 2017
Ken Spacht	March 2016

TRUSTEES OF TRUST FUNDS 3 yr term

George Schwenk	March 2016
Patricia A. Greene	March 2017

APPOINTED TOWN OFFICERS

ASSISTANT MODERATOR

Mary McDonald	March 2016
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DEPUTY TOWN CLERK/TAX COLLECTOR

Suzanne M. Kelly	March 2018
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DEPUTY TREASURER

Mary Bardsley	March 2018
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FINANCIAL ADVISORY COMMITTEE

Robert Larochelle	March 2016
Paula Babel	April 2016
Walter Alford	March 2016

PLANNING BOARD

Pamela Lassen, Chairman	March 2018
Mark McDonald – Vice Chairman	March 2017
Dorothy Millbrandt	March 2018
Eric Anderson	March 2016
Lisa Senus, Alternate	March 2018
Lee Ann Currier – Alternate	March 2017
Louise Lavoie, Ex-officio	

COMMISSIONERS – NASHUA REGIONAL PLANNING COMMISSION

Louise Lavoie	March 2017
Steven Wells, Energy Facilities Advisory Committee	March 2018

BOARD OF ADJUSTMENT

Tim Kelly, Chairman, resigned	March 2016
Robert Bergeron	March 2016
Christine Brigham, Vice Chairman, resigned	March 2017
Michael Davieau	March 2017
George Rendle, Acting Chair	March 2018
Patricia Letourneau, Clerk	March 2018

HISTORIC DISTRICT COMMISSION

Board of Selectmen

CONSERVATION COMMISSION

Robert Larochelle, Chairman	March 2018
Robert Dillberger	March 2017
Anna Faiello	March 2017
Elizabeth Fletcher	March 2017
Ann Moser	March 2016
Barbara Devore	March 2016
Lundy Lewis	March 2018
Rosanne Nadeau	March 2018
Robert Doyle, Alternate	
Charles Lanni, Alternate	

FORESTRY COMMITTEE

Harry Spear	March 2018
Matt LeClair	March 2018
William Downs, Town Forester	
Bernie O'Grady, Ex-officio	

RECREATION COMMITTEE

Wallace A. Brown	March 2017
Jeannine Phalon	March 2017
Linda O'Grady	March 2018
Jennifer Messer	March 2016
Steven Tamulonis	March 2016

BALLOT CLERKS

Pauline Bergeron	March 2018
Kenneth Greene	March 2017
Lauren Mann	March 2018
Dorothy Mitchell	March 2016

POLICE OFFICERS

Kevin Maxwell	Police Chief
Aaron Thompson	Sergeant
Mark Hager	Part Time Police Officer
John Dube	Part Time Police Officer
Rich Fortin	Part Time Police Officer
Melissa Longval	Administrative Assistant

EMERGENCY SERVICES

David Baker	Fire Chief/Warden/EMR
Frederick Greenwood	1st Asst. Chief/Deputy Warden/EMR
Philip Phalon	Captain/ Deputy Warden/EMT
Kenneth Spacht	1st Lieutenant/Deputy Warden
Dean Lambert	2nd Lieutenant
Eric Rantamaki	2nd Lieutenant
Jeff Partridge	EMS Captain/EMT
Anne Richards	Firefighter
Christopher Greenwood	Firefighter
Michael Daly	Firefighter
Paul Alton	Firefighter/EMR
Kirk Smith	Firefighter
Jim Fowler	Firefighter
Mark Arsenaault	Firefighter
Mark McDonald	Firefighter
Karl Mann	Firefighter
Bryan Herrin	Firefighter
Lee Lemoine	Firefighter
Brady Schulman	Firefighter/EMR
Kyle Aguiar	Firefighter
Jeannine Phalon	EMT
Jeff Partridge	EMT
Tabitha Davies	EMT
Meryl Sullivan	EMT
Rob Ziemieki	EMT
Heidi Delorme	EMR
Meg Lambert	EMR

Gary Lizotte
Paul Laroche
Lynn McCann

ROAD AGENT
BUILDING INSPECTOR
HEALTH OFFICER

MASON TOWN WARRANT

The State of New Hampshire

The polls will be open from 11:00 AM to 7:00 PM, March 8 2016, at Mason Town Hall. To the inhabitants of the Town of Mason, in the County of Hillsborough, in said State, qualified to vote in Town affairs:

You are hereby notified to come to the polling place at the Mason Town Hall, 7 Meetinghouse Hill Rd, at 11:00 AM on Tuesday, March 8th, 2016, for the election of Town officers pursuant to Article 1 of this Warrant, as well as to vote on the proposed changes to Zoning Ordinances of Articles 2, 3 and 4. To choose the following Town offices:

Selectman	3 years
Moderator	3 years
Supervisor of the Checklist	3 years
Library Trustee	3 years
Trustee of Cemeteries	3 years
Trustee of Trust Funds	3 years
Trustee of Trust Funds	2 years

Article 1: To choose all necessary Town Officers for the ensuing terms.

Article 2: Shall the Town amend the Town of Mason Planning Ordinance of 1967 to add Article XXII, Aquifer and Wellhead Protection Overlay District Ordinance. Recommended by the Planning Board

Article 3: Shall the Town amend the Town of Mason Planning Ordinance of 1967 to: Add Article XXIII, Outdoor Lighting Ordinance

Amend Article IV, Section O, Paragraph 1.c from “No sign shall be neon, animated, or flashing.”
to

“No sign shall be neon, animated, or flashing. All illumination of signs shall conform to the requirements of Article XXIII, Outdoor Lighting Ordinance.”

Amend Article IV, Section O, Paragraph 1.d from “No sign or lighting for a business shall be positioned in such a manner that it impedes the vision or line of sight of drivers in or on public ways, nor cause glare or direct lighting on any adjacent property.”
to

“No sign for a business shall be positioned in such a manner that it impedes the line of sight of drivers in or on public ways.”

Recommended by the Planning Board

Article 4: Shall the Town amend the Town of Mason Planning Ordinance of 1967 Article XIV, Section A, by adding:

31 Commercial Use - the buying and selling of goods and services in retail businesses, wholesale buying and selling, and financial establishments.

32 Industrial Use - the manufacture, fabrication, processing, reduction or destruction of any article, substance or commodity, or any other treatment thereof in such a manner as to change the form, character or appearance thereof, and including storage elevators, truck storage yards, warehouses, wholesale storage and other similar types of enterprise.

Recommended by Planning Board.

The polls will be open continuously until 7:00 PM when they shall close. You are hereby notified also to meet at Mason Elementary School at 9:00 AM on Saturday, the 12th day of March, 2016, to act upon Articles of this Warrant.

Article 5: To see if the town will vote to raise and appropriate the sum of One Million, Six Hundred Fifty Seven Thousand, Three Hundred Fifty Nine Dollars (\$1,657,359.00) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required) Recommended by the Selectmen.

Article 6: To see if the town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) for the repair and maintenance of the Town's paved roads, or take any other action relative thereto.(Majority vote required) Recommended by the Selectmen.

Article 7: To see if the town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be expended at the discretion of the Board of Selectmen in opposition to the proposed Northeast Energy Direct high pressure gas pipeline, lateral line, and the appurtenances, and/or to minimize the impact thereof on the land and people of the Town of Mason, including but not limited to expenditures for legal representation and consultants, land use planning and zoning consultation, public information purposes, administrative and court filing fees, participation in multi-town coalitions, and any and all other expenses reasonably related to opposing said pipeline project and/or mitigating the effects thereof. This will be a non-lapsing appropriation per RSA 32-7, VI and will not lapse until December 31, 2018. Recommended by the Selectmen.

Article 8: To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Dollars (\$14,000) to be added to the Police Cruiser Capital Reserve Fund previously established.(Majority vote required.) Recommended by the Selectmen.

Article 9: To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be added to the 250th Anniversary Celebration Expendable Trust Fund previously established. (Majority vote required.) Recommended by the Selectmen.

Article 10: To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Fire Department Building Reserve Fund previously established. (Majority vote required.) Recommended by the Selectmen.

Article 11: To see if the town will vote to raise and appropriate the sum of Eighteen Thousand Nine Hundred Ninety Seven Dollars(\$18,997) for the purchase of 4 Scott X3 Airpacks for the Fire Department.(Majority vote required) Recommended by the Selectmen.

Article 12: To see if the Town will urge:
That the next President and Congress fight big money politics and restore government of, by, and for the people by championing the We the People agenda:

1. Ban Super PACs and overturn Citizens United
2. Expose secret donors and require full transparency
3. Ban bribes from big-money lobbyists and government contractors
4. Establish small-donor, citizen-funded elections
5. End gerrymandering and modernize voter registration
6. Close loopholes and enforce campaign finance laws

That the New Hampshire State Legislature support legislation to enact the We the People agenda.

The record of the vote approving this article shall be transmitted by written notice from the Selectmen to the NH congressional delegation and to Mason's state legislators, and to the President of the United States informing them of the instructions from their constituents within 30 days of the vote. By petition.

Article 13: To see if the town will vote to raise and appropriate the sum of Five Thousand Seven Hundred Dollars (\$5700) for the purchase of 6 SCBA Carbon Fiber Bottles for the Fire Department.(Majority vote required) Recommended by the Selectmen.

Article 14: Shall the Town of Mason adopt the "Right to a Sustainable Energy Future and Community Self-Government Ordinance" to protect the health, safety and welfare of the residents and ecosystems of Mason, New Hampshire by establishing a Community Bill of Rights, which elevates the natural persons over those of corporations and over government preemption when these rights are violated, and calls for state and constitutional amendments to further these rights? *[The following text entitled "Right to A Sustainable Energy Future And Community Self-Government Ordinance" was provided to the Board of Selectmen concurrently with the petition for this warrant article, but was submitted as a separate document and was not included in the text on the petition signature pages.]*

RIGHT TO A SUSTAINABLE ENERGY FUTURE AND COMMUNITY SELF-GOVERNMENT ORDINANCE

A Rights-based Ordinance to protect the health, safety and welfare of residents and ecosystems of Mason, New Hampshire by establishing a Community Bill of Rights, which elevates the rights of natural persons over those of corporations and over government preemption when these rights are violated, and calls for state and constitutional amendments to further these rights.

When people and communities find that laws ostensibly enacted to protect them and to foster their health, prosperity and fundamental rights, do neither; and that the very air, land, and water – on which their lives and happiness depend – are threatened; it becomes necessary for the people to reaffirm, reclaim and assert their inalienable rights.

Therefore, we the People of Mason, reaffirm the principles of the Declaration of Independence, which established that governments are instituted to secure people's rights, and derive their just powers from the consent of the governed; and we incorporate these principles into the provisions of this local Community Bill of Rights.

We see these same principles reflected in the Constitution of the State of New Hampshire, Article 1 of Part First, which declares that: *All men are born equally free and independent; therefore, all government of right originates from the people, is founded in consent, and instituted for the general good.*

We reaffirm Article 12a of Part First of the New Hampshire constitution, which declares that: *No part of a person's property shall be taken by eminent domain and transferred, directly or indirectly, to another person if the taking is for the purpose of private development or other private use of the property.*

We reaffirm Article 14 of Part First of the New Hampshire constitution, which declares that: *Every subject of this state is entitled to a certain remedy, by having recourse to the laws, for all injuries he may receive in his person, property or character, to obtain right and justice freely, without being obliged to purchase it; completely, and without any denial; promptly, and without delay, conformably to the laws.*

We reaffirm Article 8 of Part First of the New Hampshire constitution, which declares in part: *All power residing originally in, and being derived from the people, all the magistrates and officers of government are their substitutes and agents, and at all times accountable to them.*

We further reaffirm Article 10 of Part First of the New Hampshire constitution, which declares that: *Government being instituted for the common benefit, protection, and security, of the whole community, and not for the private interest or emolument of any one man, family, or class of men; therefore, whenever the ends of government are perverted, and public liberty manifestly endangered, and all other means of redress are ineffectual, the people may, and of right ought to reform the old, or establish a new government. The doctrine of nonresistance against arbitrary power, and oppression, is absurd, slavish, and destructive of the good and happiness of mankind.*

We also declare, following upon these first principles of state government, that the People of Mason possess the constitutional right to alter or abolish our current system of municipal governance if it either fails to recognize the authority of the people to self-govern or if such system is rendered unable to secure the people's rights.

And, since all power of governance is inherent in the people, we, the People of Mason, New Hampshire, declare and enact this civil rights law to correct the errors of government, declaring the following:

We the People of Mason, New Hampshire find that our current system of government fails to recognize our selfgoverning authority because corporations may assert their "rights" to override our laws; our local government and elected representatives can be preempted by state or federal government even when our elected representatives act to protect our community's health, safety and welfare; and our local government is banned from adopting and enforcing laws that have not been authorized by the state; and

We the People of Mason, New Hampshire assert that the operation of those legal doctrines renders our local government unable to protect our rights, and the application of those doctrines renders us powerless to exercise our selfgoverning authority; and

We the People of Mason, New Hampshire possess the constitutional right to change our current system of government because that system of government fails to recognize our selfgoverning authority and it has been rendered unable to secure our rights; and

We the People of Mason, New Hampshire hereby declare that our current system of government is illegitimate and we adopt this law to create a new system of local governance that recognizes our selfgoverning authority while securing and protecting our rights; and

We the People of Mason, New Hampshire find that commercial extraction, processing, transportation and distribution of unsustainable energy sources and the deposition of associated toxins are economically and environmentally unsustainable in that they damage property values and the natural and human environment, place the health of residents at risk, and threaten the quality and quantity of the natural water systems within the Town, while failing to provide real benefits to the people of this community; and

We the People of Mason, New Hampshire find that the siting of infrastructure to support these unsustainable activities violates the rights of Mason residents, including our right to make decisions about what happens to the places where we live,

Therefore, We the People of Mason hereby exercise our inherent and inalienable right of local community selfgovernance by adopting this Community Bill of Rights law in order to assert and enforce our fundamental civil, human and environmental rights.

Section 1 – Definitions

- (a) “Corporation” for purposes of this law, includes any corporation, or other business entity organized under the laws of any state or any country.
- (b) “Deposition of Toxins” includes, but is not limited to, the physical deposition, emission, leakage, disposal or placement of toxins into the land, air, or waterways within Mason, whether intentional or unintentional.
- (c) “Ecosystem” includes, but is not limited to, woodlands, wetlands, streams, rivers, aquifers, and other water systems, as well as all naturally occurring habitats that sustain wildlife, people, flora and fauna, soil-dwelling or aquatic organisms.
- (d) “Extraction” includes, but is not limited to, the physical extraction of fossil fuels.
- (e) “Toxin” includes, but is not limited to, fossil fuels, by-products and waste products from fossil fuel extraction, refining, manufacture, transportation and distribution, as well as herbicides used to maintain pipeline rights of way, or any other material associated with unsustainable energy infrastructure that poses substantial present or potential hazard to human health or the environment.
- (e) “Unsustainable Energy Infrastructure” includes, but is not limited to, pipelines or other vehicles of conveyance of fossil fuels, and any compressors or machinery used in the movement of fossil fuels through pipelines or other conduits. The term also includes any machinery or mechanism used in or supporting the conveyance of fossil fuels which results in the deposition of toxins.

Section 2 – Statements of Law – A Community Bill of Rights

- (a) *Right to Access Water.* All residents and ecosystems in Mason possess a right to sustainably access, use, consume, and preserve water drawn from natural water cycles to provide water necessary to sustain life within Mason.

- (b) *Right to Pure Water.* All residents and ecosystems in Mason possess a right to pure water untainted by toxic waste.
- (c) *Right to Clean Air.* All residents and ecosystems in Mason possess a right to clean air untainted by toxic waste.
- (d) *Right to Peaceful Enjoyment of Home.* Residents of Mason possess a right to the peaceful enjoyment of our homes, free from interference, intrusion, nuisances, or impediments to access and occupation, caused by corporations.
- (e) *Rights of Ecosystems.* Ecosystems in Mason possess rights to exist, flourish, and naturally evolve. Residents of Mason shall possess legal standing to enforce those rights on behalf of those ecosystems.
- (f) *Right to Scenic Preservation.* All residents of Mason possess a right to protect and preserve the scenic, historic, and aesthetic values of the town, including clean air, pure water, healthy soil, and unspoiled vistas that provide the foundation for a rural quality of life and economic sustainability for local businesses.
- (g) *Governmental Legitimacy.* All legitimate governments in the United States owe their existence to the people of the community that those governments serve, and governments exist to secure and protect the rights of the people and those communities. Any system of government that becomes destructive of those ends is not legitimate, lawful, or constitutional.
- (h) *Right of Local Community Self-Government.* The People of Mason possess both a collective and individual right to selfgovernment in their local community, a right to a system of government that embodies that right, and the right to a system of government that protects and secures their human, civil, and collective rights.
- (i) *Right to Assert the Right of Self-Government.* The People of Mason possess the right to use their local government to make law, and the making and enforcement of law by the people through a municipal corporation, or any other institution, shall not eliminate, limit, or reduce their sovereign right of local community selfgovernment.
- (j) *Rights as Self-Executing.* All rights secured by this law are inherent, fundamental, and unalienable, and shall be selfexecuting and enforceable against both private and public actors. Further implementing legislation shall not be required for the Town of Mason, the residents of Mason, or the ecosystems and natural communities protected by this law, to enforce all of the provisions of this law.

Section 3 – Statements of Law – Prohibitions Necessary to Secure the Bill of Rights

- (a) It shall be unlawful within Mason for any corporation or government to engage in the acquisition of land in any manner for use in unsustainable energy extraction, production, transportation or distribution.
- (b) It shall be unlawful within Mason for any corporation or government to engage the siting or operation of unsustainable energy infrastructure.
- (c) It shall be unlawful for any corporation or government to violate the rights recognized and secured by this law.

- (d) No permit, license, privilege, charter, or other authority issued by any state or federal entity that would violate the prohibitions of this Ordinance or any rights secured by this law, the New Hampshire Constitution, the United States Constitution, or other laws, shall be deemed valid within the Town of Mason.

Section 4 – Exceptions

The People of Mason hereby allow the following exceptions to the Statements of Law contained within Section 3 of this Ordinance:

- (a) Utility corporations operating under valid and express contractual provisions in agreements entered into between the Town of Mason and those utility corporations.
- (b) Corporations operating under valid and express contractual provisions in agreements entered into between residents of the Town of Mason and those corporations for fossil fuels when they are used solely for on-site residential, household, agricultural or commercial facilities within the Town of Mason.

Section 5 – Enforcement

- (a) Any corporation or government that violates any provision of this law shall be guilty of an offense and, upon conviction thereof, shall be sentenced to pay the maximum fine allowable under State law for that violation. Each day or portion thereof, and violation of each section of this law, shall count as a separate violation.
- (b) The Town of Mason, or any resident of Mason, may enforce the rights and prohibitions of this law through an action brought in any court possessing jurisdiction over activities occurring within the Town of Mason. In such an action, the Town of Mason or the resident shall be entitled to recover all costs of litigation, including, without limitation, expert and attorney's fees.
- (c) Ecosystems and natural communities within Mason may enforce their rights, and this law's prohibitions, through an action brought by the Town of Mason or residents of Mason in any court possessing jurisdiction over activities occurring within the Town of Mason, in the name of the ecosystem or natural community as the real party in interest. Damages shall be measured by the cost of restoring the ecosystem or natural community to its state before the injury, and shall be paid to the Town of Mason to be used exclusively for the full and complete restoration of the ecosystem or natural community.
- (d) If the Town of Mason fails to enforce or defend this law, or a court fails to uphold this law's limitations on corporate power, the law shall not be affected by the failure to enforce or defend, or by the failure to uphold the limitations on corporate power, and any person may then enforce the rights and prohibitions of the law through direct action. If enforcement through direct action is commenced, this law shall prohibit any private or public actor from filing a civil or criminal action against those participating in direct action. If filed in violation of this provision, the applicable court must dismiss the action promptly, without further filings being required of direct action participants. "Direct action" as used by this provision shall mean any activities or actions carried out to directly enforce the rights and prohibitions contained within this law.

Section 6 – Enforcement – Corporate Powers

- (a) Corporations that violate this law, or that seek to violate this law, shall not be deemed to be “persons” to the extent that such treatment would interfere with the rights or prohibitions enumerated by this law, nor shall they possess any other legal rights, powers, privileges, immunities, or duties that would interfere with the rights or prohibitions enumerated by this law, including standing to challenge this law, the power to assert state or federal preemptive laws in an attempt to overturn this law, or the power to assert that the People of Mason lack the authority to adopt this law.
- (b) All laws adopted by the legislature of the State of New Hampshire, and rules adopted by any State agency, shall be the law of the Town of Mason only to the extent that they do not violate the rights or prohibitions of this law.

Section 7 – Effective Date and Existing Permit Holders

This law shall be effective immediately on the date of its enactment, at which point the law shall apply to any and all actions that would violate this law regardless of the date of any applicable local, state, or federal permit.

Section 8 – People’s Right of Self-Government

Use of the courts or the New Hampshire legislature in attempts to overturn the provisions of this law shall require community meetings focused on changes to local governance that would secure the people’s right of local community selfgovernment. Any changes proposed to this Ordinance by the Mason Board of Selectmen or by citizen petition shall require public notice of the changes, and a public meeting held for the purpose of discussing those changes, at least thirty (30) days prior to either the meeting of the Selectmen where those changes are made or the appearance of the changes on the Town Meeting warrant. Any proposed changes to the Ordinance shall not be valid until ratified by a Town Meeting vote.

Section 9 – State and Federal Constitutional Changes

Through the adoption of this law, the People of Mason call for amendment of the New Hampshire Constitution and the federal Constitution to expressly recognize a right of local community selfgovernment free from governmental preemption and nullification by corporate “rights.”

Section 10 – Severability

The provisions of this law are severable. If any court decides that any section, clause, sentence, part, or provision of this law is illegal, invalid, or unconstitutional, such decision shall not affect, impair, or invalidate any of the remaining sections, clauses, sentences, parts, or provisions of the law. This law would have been enacted without the invalid sections.

Section 11 – Repealer

All inconsistent provisions of prior laws adopted by the Town of Mason are hereby repealed, but only to the extent necessary to remedy the inconsistency.

Section 12 – Interpretation

Any reviewing court must liberally interpret this law’s provisions to achieve the goals stated in the preamble.

ENACTED AND ORDAINED this ____ day of _____, 2016, by the Town of Mason, New Hampshire.

By: _____

Signature _____

Print Name _____

Signature _____

Print Name _____

Signature _____

Print Name _____

(as petitioned)

Article 15: To see if the Town will vote to raise and appropriate the sum of Six Thousand Dollars (\$6,000) for the purpose of upgrading the Information Technology infrastructure at the Mann House. Recommended by the Selectmen. (Majority vote required).

Town of Mason
Proposed Budget for 2016

	2015 Actual	2015 Budget	2016 Proposed Budget	% Change 2015/2016
Revenues & Appropriations				
Charges for Services				
Income from Departments				
4033 . Fees Police Reports	290.00			
4035 . Pistol Permits	380.00			
4042 . Detail Payments	20,110.00			
4044 . Court Payments	400.00			
Total Income from Departments	21,180.00	1,000.00	1,000.00	
Total Charges for Services	21,180.00	1,000.00	1,000.00	
From Federal Government				
4050 . FEMA	10,757.51	0.00	0.00	
Total From Federal Government	10,757.51	0.00	0.00	
From State				
4037 . Meals & Rooms Tax Distribution	66,891.74	60,000.00	61,500.00	
4038 . Highway Block Grant	70,731.96	65,400.00	66,000.00	
4039 . State & Federal Forest Land Re.	290.97	0.00	0.00	
4041 . Other State Revenues	0.00	0.00	0.00	
4045 . Other PD Grants	3,285.76	5,000.00	3,000.00	
Total From State	141,200.43	130,400.00	130,500.00	
Interfund Operating Transfers In				
4075 . From Capital Reserve Funds	36,000.00	36,000.00		
4076 . From Trust & Fiduciary Funds	0.00	0.00		
4077 . Transfers from Con.Funds	4,714.54	12,519.00	10,518.13	
Total Interfund Operating Transfers In	40,714.54	48,519.00	10,518.13	
Licenses, Permits, Fees				
Building Permits				
4024 . Permits, Building	952.67			
4025 . Oil Burner Permits & Others	1,065.00			
Total Building Permits	2,017.67	1,500.00	1,500.00	
Motor Vehicle Permit Fees				
4020 . M. V. fees	281,759.48			
4021 . Titles	754.00			
4022 . M/A stickers	5,966.48			
4023 . Mail-in registrations	497.00			
Total Motor Vehicle Permit Fees	288,976.96	230,000.00	245,000.00	

	2015 Actual	2015 Budget	Proposed Budget	% Change 2015/2016
Other Licenses, Permits & Fees				
4026 · Dog Licenses				
4026-01 · Mail in Dog License	107.00			
4026-02 · Civil Forfeiture	619.00			
4026-03 · Late Penalty	218.00			
4027 · State Dog Fees	999.50			
4026 · Dog Licenses	2,188.50			
Total 4026 · Dog Licenses	<u>4,132.00</u>			
4028 · Vitals	710.49			
4029 · Fees-BOA	100.00			
4030 · Fees-Planning Board	100.00			
4031 · Fees-HDC	0.00			
4034 · Fees-Returned Checks	81.00			
Total Other Licenses, Permits & Fees	<u>5,123.49</u>	<u>5,000.00</u>	<u>5,000.00</u>	
Total Licenses, Permits, Fees	<u>296,118.12</u>	<u>236,500.00</u>	<u>251,500.00</u>	
Miscellaneous Revenues				
4060 · Sale of Municipal Property	13,900.00	0.00	0.00	
4061 · Interest Income	290.26	250.00	250.00	
4063 · Donations	0.00	0.00	0.00	
4066 · Insurance Settlement	17,300.00	0.00	0.00	
4067 · Other Income	1,063.30	5,500.00	1,000.00	
4069 · Healthtrust Health & Wellness Grant	500.00	500.00	500.00	
Total Miscellaneous Revenues	<u>33,053.56</u>	<u>6,250.00</u>	<u>1,750.00</u>	
Other Financing Sources				
4080 · Proc from LongTermBonds,Notes	76,500.00	76,500.00	0.00	
Total Other Financing Sources	<u>76,500.00</u>	<u>76,500.00</u>	<u>0.00</u>	
Revenue-Taxes				
4000 · Property Taxes	3,854,353.30			
4001 · Land Use Change Taxes	5,600.00	0.00	0.00	
4002 · Timber Taxes	20,912.71	8,000.00	8,000.00	
4005 · Interest & Penalties on taxes	39,448.31	10,000.00	10,000.00	
4006 · Costs on taxes	0.00	0.00	0.00	
Revenue-Taxes - Other	0.00	0.00	0.00	
Total Revenue-Taxes	<u>3,920,314.32</u>	<u>18,000.00</u>	<u>18,000.00</u>	
Total Income	<u>4,539,838.48</u>	<u>517,169.00</u>	<u>413,268.13</u>	<u>-20%</u>

	2015 Actual	2015 Budget	Proposed Budget	% Change 2015/2016
Capital Outlay				
6032 · Machinery, Veh, & Equip.				
6032-28 · WA #4 Backhoe Bond	76,500.00	76,500.00		
6032-25 · WA #8 FD 4 Scott AP75 Airpaks	20,440.00	20,496.00		
6032-26 · WA #9 FD Scott RIT Air Pak	2,286.00	2,392.00		
6032-27 · WA #10 FD 5 SCBA Carbon Fiber Blits	4,470.00	4,750.00	18,997.00	
6032-39 · WA #11 FD 4 Scott AP75 Airpaks			5,700.00	
6032-40 · WA #12 6 SCBA Carbone Fiber Bottles			6,000.00	
6032-41 · WA #14 IT Infrastructure Update				
Total 6032 · Machinery, Veh, & Equip.	103,696.00	104,138.00	30,697.00	
6034 · Imp. Other Than Buildings				
6034-19 · WA #6 HD Road Improvements	50,000.00	50,000.00	50,000.00	
6034-20 · WA #6 HD Road Improvements	50,000.00	50,000.00	50,000.00	
Total 6034 · Imp. Other Than Buildings	100,000.00	100,000.00	100,000.00	
Total Capital Outlay	153,696.00	154,138.00	80,697.00	-48%
Operating Transfers Out				
6036 · To Capital Res. & Trust Funds				
6036-21 · WA # 7 FD Bldg Add. Fund	10,000.00	10,000.00		
6036-24 · WA#8 Police Cruiser Cap Reserve	42,380.73	9,000.00		
6036-25 · WA # 11 250th Anniversary Fund	2,000.00	2,000.00		
6036-26 · WA #13 Pipeline Matters Fund	20,080.00	80,000.00	20,000.00	
6036-27 · WA # 7 Pipeline Matters Fund			14,000.00	
6036-28 · WA # 8 Police Cruiser Cap Reserve Fund			2,000.00	
6036-29 · WA # 9 250th Anniversary Fund			10,000.00	
6036-31 · WA #10 FD Building Addtn Fund				
Total 6036 · To Capital Res. & Trust Funds	74,460.73	101,000.00	46,000.00	-54%
Total Operating Transfers Out	74,460.73	101,000.00	46,000.00	-54%

	2015 Actual	2015 Budget	Proposed Budget	% Change 2015/2016
Conservation				
6028-01 · Conservation Commission Exp.	862.73	587.00	587.00	0%
6028-02 · CC Railroad Trail Maint.	0.00	1,413.00	1,413.00	0%
6029-01 · Town Forests	0.00	1.00	1.00	0%
Total Conservation	862.73	2,001.00	2,001.00	0%
Culture & Recreation				
6024 · Parks & Recreation				
6024-01 · Parks Maint.	835.79	1,500.00	1,400.00	-7%
6024-02 · Parks Electricity	89.20	100.00	100.00	0%
6024-03 · Toilet Facilities	550.00	400.00	440.00	10%
6024-04 · Activities/Rec.Com.	1,078.57	1,100.00	1,100.00	0%
6025-01 · Town Common Maint.	5,534.97	5,000.00	4,900.00	-2%
6025-02 · TC Payroll Taxes	273.93	100.00	250.00	150%
6025-03 · TC Worker's Comp	280.00	280.00	245.00	-13%
Less Premium Rebate	-135.00	-135.00	-224.00	66%
Total 6024 · Parks & Recreation	8,507.46	8,345.00	8,211.00	-2%
6026 · Library				
6026-01 · Library Wages	40,889.90	41,200.00	41,818.00	2%
6026-02 · Lib. Payroll Taxes	3,122.47	3,152.00	3,199.08	1%
6026-03 · Lib. Workers' Comp.	100.00	100.00	41.00	-59%
Less Premium Rebate	-51.00	-51.00	-36.00	
6026-04 · Continuing Education	100.00	100.00	100.00	0%
6026-05 · Travel	211.28	375.00	375.00	0%
6026-06 · Telephone	564.23	800.00	600.00	-25%
6026-07 · Software	1,425.60	1,325.00	595.00	-55%
6026-14 · IT Services			905.00	
6026-08 · Postage	49.90	50.00	50.00	0%
6026-09 · Supplies	528.55	500.00	500.00	0%
6026-10 · Dues & Fees	670.00	700.00	800.00	14%
6026-11 · Programming	299.83	300.00	300.00	0%
6026-12 · Books	3,476.50	3,500.00	3,500.00	0%
6026-13 · Lib. Retirement	1,261.36	1,290.00	1,300.00	1%
Total 6026 · Library	52,648.62	53,341.00	54,047.08	1%
6027 · Patriotic Purposes	439.57	600.00	600.00	0%
Total Culture & Recreation	61,595.65	62,286.00	62,858.08	1%

	2015 Actual	2015 Budget	Proposed Budget	% Change 2015/2016
Debt Service				
6030-01 · Princ. Long Term Bonds & Notes	38,490.41	38,490.00	49,257.38	28%
6030-02 · Interest Long Term Bonds & Note	4,777.72	4,778.00	5,105.75	7%
6030-03 · Int. on Tax Anticipation Notes	4,518.75	6,000.00	6,000.00	0%
Total Debt Service	47,786.88	49,268.00	60,363.13	23%
General Government				
6000 · Executive				
6000-01 · Selectmen	2,925.00	2,925.00	2,925.00	0%
Total 6000 · Executive	2,925.00	2,925.00	2,925.00	0%
6001 · Election, Reg. & Vital Stats.				
6001-01 · Moderator	420.00	420.00	750.00	79%
6001-22 · Assistant Moderator	90.00	135.00	500.00	270%
6001-27 · Supervisors of the Checklists	1,536.00	1,500.00	2,040.00	36%
6001-26 · Moderator workshops & mileage	294.75	179.00	210.00	17%
6001-28 · Ballot clerks and supervisors	130.50	252.00	2,520.00	900%
6001-29 · Election set up and takedown	0.00	142.00	450.00	217%
6001-30 · Election Advertising	194.75	205.00	388.00	89%
6001-02 · Election Supplies	508.98	472.00	500.00	6%
SUBTOTAL Election Expenses	3,174.98	3,305.00	7,358.00	123%
6001-03 · Town Clerk/Tax Collector	27,566.24	27,566.00	36,418.00	32%
6001-05 · TC/TX Deputy	9,098.21	10,353.00	2,070.00	-80%
6001-06 · Assoc. Dues	60.00	60.00	60.00	0%
6001-07 · State Dog Fees	1,009.50	925.00	1,000.00	8%
6001-08 · Convention/Education	916.00	1,623.00	1,623.00	0%
6001-09 · Certification/Training	10.00	435.00	435.00	0%
6001-10 · Mileage	502.55	550.00	550.00	0%
6001-11 · Office Supplies	1,271.20	2,000.00	2,000.00	0%
6001-12 · Postage	2,015.85	1,900.00	2,100.00	11%
6001-13 · Software Maint./Update	4,067.50	4,318.00	4,406.00	2%
6001-14 · Telephone & Internet	964.64	890.00	890.00	0%
6001-16 · TC/TX Payroll Tax	2,814.08	2,901.00	2,944.33	1%
6001-17 · TX Registry Fees	630.14	600.00	600.00	0%
6001-19 · TX Lien Notice Fee	883.52	1,200.00	1,200.00	0%
6001-20 · Equip. Replacement	0.00	500.00	500.00	0%
6001-21 · TC/TX Workers' Comp.	20.00	20.00	140.00	600%
Less Premium Rebate	-10.00	-10.00	-130.00	1200%
6001-22 · TC Tech Support	1,712.70	1,742.00	1,742.00	0%
Total 6001 · Election, Reg. & Vital Stats.	56,707.11	60,878.00	65,906.33	8%

	2015 Actual	2015 Budget	Proposed Budget	% Change 2015/2016
6002 - Financial Administration				
6002-01 - Treasurer	625.00	550.00	750.00	36%
6002-01-01 Deputy Treasurer	225.00	300.00	300.00	0%
6002-02 - Auditor	10,600.00	10,600.00	10,800.00	2%
6002-04 - Part-time Admin.	22,763.00	24,960.00	25,334.00	1%
6002-05 - Payroll Taxes	2,137.95	1,850.00	2,017.77	9%
6002-06 - Workers' Comp.	220.00	220.00	125.00	-43%
Less Premium Rebate	-112.00	-112.00	-112.00	0%
6002-08 - Bank Service Charges	1,247.94	600.00	100.00	-83%
6002-09 - Conferences	0.00	200.00	200.00	0%
6002-10 - Payroll Services	4,649.84	4,200.00	4,720.00	12%
6002-11 - Software Maint./Update	1,920.50	1,921.00	1,950.00	2%
6002-12 - Mileage	0.00	200.00	850.00	325%
6002-14 - Postage	617.55	550.00	550.00	0%
6002-15 - Registry Fees	0.00	50.00	50.00	0%
6002-16 - Repairs & Maint.-Equipment	445.00	625.00	625.00	0%
6002-18 - Office Supplies	1,802.40	1,500.00	1,300.00	-13%
6002-19 - Advertising	1,202.39	1,000.00	1,000.00	0%
6002-20 - Town Office Equipment	2,552.49	300.00	100.00	-67%
6002-21 - Telephone & Internet	482.32	450.00	500.00	11%
6002-22 - Town Reports	914.00	1,200.00	900.00	-25%
6002-23 - Tech Support	1,712.70	1,742.00	2,371.00	36%
6002-24 - Town Website	2,137.33	2,320.00	2,320.00	0%
6002-25 - HealthTrust Wellness Grant Exp	500.00	500.00	500.00	0%
6002-26 - Contracted Accounting Services	17,100.00	16,900.00	20,020.00	18%
Total 6002 - Financial Administration	73,743.41	72,626.00	77,270.77	6%
6003 - Revaluation of Property				
6003-01 - Assessing	11,556.92	11,000.00	40,500.00	268%
6003-02 - Tax Map Update	700.00	700.00	700.00	0%
Total 6003 - Revaluation of Property	12,256.92	11,700.00	41,200.00	252%
6004 - Legal Expenses				
6004-01 - Assessing	25,963.18	10,000.00	15,000.00	50%
6005 - Personnel Administration				
6005-01 - Employer Payroll Taxes	0.00			
6005-02 - STD & Life Insurance	2,181.33	2,930.00	1,850.00	-37%
6005-03 - Health & Dental Insurance	216,855.23	230,500.00	192,630.00	-16%
Less Return of Surplus	-19,983.00	-19,983.00	0.00	-100%
6005-04 - Unemployment Taxes	964.00	964.00	964.00	0%
6005-05 - Health & Safety	0.00	0.00	0.00	
Total 6005 - Personnel Administration	200,017.56	214,411.00	195,444.00	-9%

	2015 Actual	2015 Budget	Proposed Budget	% Change 2015/2016
6006 - Planning & Zoning				
6006-01 - PB Advertising	225.50	450.00	450.00	0%
6006-02 - PB Training	0.00	300.00	300.00	0%
6006-03 - PB Supplies	188.00	200.00	200.00	0%
6006-04 - PB Postage	0.00	30.00	30.00	0%
6006-05 - BOA Salaries	300.00	600.00	600.00	0%
6006-07 - BOA Advertise	51.25	200.00	100.00	-50%
6006-08 - BOA Postage	5.05	30.00	30.00	0%
6006-09 - BOA Supplies	5.00	250.00	250.00	0%
6006-10 - BOA Training	40.00	250.00	350.00	40%
6006-11 - Historic District Expense	0.00	150.00	150.00	0%
6006-12 - NRPC Assistant	6,427.96	5,500.00	5,500.00	0%
6006 - Planning & Zoning - Other	0.00	50.00	50.00	0%
Total 6006 - Planning & Zoning	7,242.76	8,010.00	8,010.00	0%
6007 - Gen. Gov. Buildings				
6007-01 - Custodial Services	7,667.00	7,592.00	7,592.00	0%
6007-07 - Govt Bldg Payroll Taxes	309.24	300.00	300.00	0%
6007-02 - TB Supplies	502.56	1,000.00	750.00	-25%
6007-03 - TB Heat	5,857.73	7,000.00	6,000.00	-14%
6007-04 - TB Electricity	2,734.49	3,200.00	3,200.00	0%
6007-05 - TB Repairs & Maint.	27,285.70	29,000.00	29,000.00	0%
6007-06 - Record Preservation	0.00	1,000.00	2,000.00	100%
6007-08 - Govt Bldg Workers Comp	468.00	468.00	108.00	-77%
6007-09 - Less Premium Rebate	-234.00	-234.00	-103.00	-56%
Total 6007 - Gen. Gov. Buildings	44,590.72	49,326.00	48,847.00	-1%
6008 - Cemeteries				
6008-01 - Cem. Maintenance	1,620.39	1,500.00	1,500.00	0%
6008-02 - Cem. Wages	6,734.70	9,000.00	8,000.00	-11%
6008-03 - Cem. Payroll Taxes	557.96	689.00	612.00	-11%
6008-04 - Cem Workers Comp	230.00	230.00	223.00	-3%
6008-05 - Less Premium Rebate	-115.00	-115.00	-207.00	-80%
Total 6008 - Cemeteries	9,028.05	11,304.00	10,128.00	-10%
6009 - Insurance				
6009-01 - LGC-PLIT	24,493.42	23,886.00	23,530.00	-1%
Total 6009 - Insurance	24,493.42	23,886.00	23,530.00	-1%

	2015 Actual	2015 Budget	Proposed Budget	% Change 2015/2016
6010 · Advertising & Assoc.				
6010 · Advertising-Other	0.00	0.00	0.00	
6010-01 · NRPC Dues	1,118.00	1,169.00	1,079.00	-8%
Total 6010 · Advertising & Assoc.	1,118.00	1,169.00	1,079.00	-8%
6011 · Other Gen. Gov.				
6011-01 · NH Municipal Membership	1,141.00	1,141.00	1,165.00	2%
6011-02 · Abatelements & Refunds	12,488.22	0.00	0.00	
Total 6011 · Other Gen. Gov.	13,629.22	1,141.00	1,165.00	2%
Total General Government	472,715.35	467,376.00	490,505.10	5%
Health				
6022-01 · Health Officer	0.00	25.00	25.00	0%
6022-02 · Animal Control	0.00	250.00	1.00	-100%
6022-04 · NH Health Assn Dues	35.00	35.00	35.00	0%
6022-03 · Health Agencies, Visiting Nurse	1,500.00	1,500.00	1,500.00	0%
Total Health	1,535.00	1,810.00	1,561.00	-14%
Highways & Streets				
6018 · Highway Town Maintenance				
6018-01 · Road Agent Salary	50,000.08	50,100.00	50,852.00	2%
6018-02 · Equip. Operator	32,376.30	34,416.30	35,890.00	4%
6018-03 · Equip. Operator I	35,930.83	39,395.00	35,360.00	-10%
6018-04 · Equip. Operator II	41,044.97	43,208.00	43,856.00	1%
6018-05 · Part-time Wages	20,076.93	42,000.00	25,000.00	-40%
6018-06 · Overtime Wages	11,475.56	12,000.00	12,000.00	0%
6018-07 · Hwy Payroll Taxes	14,216.11	17,332.00	15,830.72	-9%
6018-08 · Hwy Workers' Comp.	10,853.00	10,853.66	9,585.00	-12%
Less Premium Rebate	-5,426.66	-5,426.66	-8,993.00	66%
6018-09 · Hwy Retirement	4,481.83	6,108.00	6,528.00	7%
6018-11 · Drug & Alc. Testing	812.00	700.00	700.00	0%
6018-12 · Consulting Engineer	480.53	0.00	500.00	
6018-13 · Paved Road Restoration	123,000.00	123,000.00	123,000.00	0%
6018-14 · Patch	6,855.61	5,000.00	6,000.00	20%
6018-15 · Culverts	642.00	642.00	2,400.00	274%
6018-16 · Calcium Chloride	4,396.14	4,000.00	4,500.00	13%
6018-17 · Signs	1,358.69	1,450.00	1,450.00	0%
6018-18 · Hired Plows	4,950.00	5,000.00	5,000.00	0%
6018-19 · Salt	12,488.68	18,000.00	18,000.00	0%
6018-24 · Hired Equipment	5,830.71	8,000.00	8,000.00	0%
6018-27 · Tree Work	0.00	500.00	500.00	0%
6018-28 · Guard Rails	0.00	400.00	400.00	0%
6018-29 · Hired Sweeper	1,234.99	1,235.00	3,000.00	143%
608-32 · Aggregate	801.32	1,000.00	16,000.00	1500%
Total 6018 · Highway Town Maintenance	377,879.62	418,913.30	415,358.72	-1%

	2015 Actual	2015 Budget	Proposed Budget	% Change 2015/2016
6019 - Hwy Dept. Expenses				
6019-02 - Electricity	2,473.94	2,500.00	2,600.00	4%
6019-03 - Telephone & Internet	1,735.36	2,200.00	2,200.00	0%
6019-04 - Dues & Education	850.00	700.00	800.00	14%
6019-05 - Equip. Maint.	49,494.63	40,000.00	40,000.00	0%
6019-06 - Edges for Plowing	466.72	2,500.00	2,500.00	0%
6019-07 - Tires	1,684.36	4,000.00	4,000.00	0%
6019-08 - Chains	889.50	400.00	400.00	0%
6019-09 - Chainsaw Repairs	383.27	300.00	300.00	0%
6019-10 - Radios	0.00	800.00	800.00	0%
6019-11 - Welding Equipment	893.60	600.00	800.00	33%
6019-12 - Safety Equipment	2,104.24	2,000.00	2,800.00	40%
6019-13 - Tools	483.24	500.00	500.00	0%
6019-14 - Vehicle Fuel	27,851.98	35,000.00	30,000.00	-14%
6019-16 - Hwy Veh. & Equipment--New	57,500.00	14,611.70	5,000.00	-66%
6019-19 - Heating Fuel	7,219.93	7,500.00	7,500.00	0%
6019-22 - Shop Supplies	1,678.96	500.00	700.00	40%
Total 6019 - Hwy Dept. Expenses	155,711.73	114,111.70	100,900.00	-12%
6020 - Street Lighting	1,539.28	1,684.00	1,684.00	0%
Total Highways & Streets	535,130.63	534,709.00	517,942.72	-3%

Public Safety

	2015 Actual	2015 Budget	Proposed Budget	% Change 2015/2016
6012 - Police Department				
6012-02 - Part-time Wages	32,823.00	33,000.00	36,600.00	11%
6012-30 - Admin Wages	8,143.11	7,500.00	16,890.00	-60%
6012-03 - Overtime Wages	7,499.96	7,500.00	7,500.00	0%
6012-04 - Prosecutor	5,605.62	5,225.00	8,826.00	69%
6012-05 - Payroll Taxes	5,774.00	5,774.00	6,564.00	14%
6012-06 - Workers' Comp.	-2,894.00	-2,894.00	-6,180.00	114%
Less Premium Rebate	48,063.14	48,450.00	33,255.42	-31%
6012-07 - Retirement	15,097.27	1.00	1.00	0%
6012-08 - Detail Expenses	0.00	1.00	1.00	0%
6012-09 - OHRV Grant Detail	191.67	500.00	500.00	0%
6012-11 - Conventions & Dues	2,918.25	3,000.00	3,900.00	30%
6012-12 - Office Expenses	7,684.50	4,000.00	4,000.00	0%
6012-13 - Uniforms	6,096.72	3,000.00	5,000.00	67%
6012-14 - Equip. & Maint.	2,404.24	3,000.00	3,000.00	0%
6012-15 - Training	3,242.36	3,000.00	3,500.00	17%
6012-17 - Cruiser Maint.	8,760.94	12,500.00	12,500.00	0%
6012-18 - Cruiser Fuel	113,694.10	82,348.00	68,513.00	-17%
6012-20 - Police Chief Salary	15,691.94	47,045.00	47,050.00	0%
6012-21 - 1st Patrolman	41,033.18	41,818.00	37,700.00	-10%
6012-22 - 2nd Patrolman	280.45	100.00	1.00	-99%
6012-23 - On Call	124.81	1,500.00	0.00	-100%
6012-24 - K9 Maintenance	0.00	1.00	1.00	0%
6012-28 - DU/Traffic Enf. Grant Work	4,608.74	4,500.00	5,800.00	29%
6012-29 - PD Telephone & Internet	1,539.28	2,600.00	2,000.00	-23%
6012-31 - PD Heat	2,226.56	2,000.00	2,000.00	0%
6012-32 - PD Electricity	5,806.78	6,600.00	7,800.00	18%
6012-33 - PD Technology Expense				
Total 6012 - Police Department	341,418.62	322,069.00	309,722.42	-4%

	2015 Actual	2015 Budget	Proposed Budget	% Change 2015/2016
6013 - Ambulance	19,908.00	19,908.00	21,992.00	10%
6014 - Fire Department				
6014-01 - Fire Chief Stipend	7,000.00	7,000.00	7,000.00	0%
6014-02 - FD Stipend	12,500.00	14,150.00	16,650.00	18%
6014-03 - FD Workers' Comp.	1,256.00	1,256.00	1,189.00	-5%
Less Premium Rebate	-630.00	-630.00	-1,122.00	78%
6014-04 - Officers' Expenses	1,085.51	1,500.00	1,500.00	0%
6014-05 - Hep.B Vac.	0.00	250.00	3,200.00	1180%
6014-06 - Insurance	0.00	250.00	580.00	132%
6014-07 - Fire Dept Training	3,467.54	2,000.00	3,500.00	75%
6014-08 - Expendables	1,356.77	1,200.00	1,200.00	0%
6014-09 - Building Maint.	524.66	1,000.00	0.00	-100%
6014-10 - Electricity	2,054.32	2,000.00	2,000.00	0%
6014-11 - Heat	2,193.73	3,500.00	2,500.00	-29%
6014-12 - Telephone	981.68	900.00	900.00	0%
6014-13 - Radio Repair	85.00	1,500.00	1,500.00	0%
6014-14 - Code Books	0.00	400.00	400.00	0%
6014-15 - Vehicle Maint.	7,408.28	6,000.00	7,500.00	25%
6014-16 - Fuel	176.14	1,600.00	400.00	-75%
6014-17 - Equip. Maint.	4,692.98	8,000.00	8,000.00	0%
6014-19 - EMS Supplies	949.19	2,000.00	2,000.00	0%
6014-20 - EMS Training	405.00	3,000.00	3,000.00	0%
6014-23 - FD Admin. Assistant	1,056.00	1,800.00	1,200.00	-33%
6014-24 - FD Payroll Tax	0.00	138.00	91.80	-33%
6014-27 - FD Physicals	0.00	5,000.00	5,000.00	0%
6014-28 - Waterhole Maintenance	1,000.00	1,500.00	1,500.00	0%
Total 6014 - Fire Department	47,562.80	65,314.00	69,688.80	7%
6015 - Building Inspection				
6015-01 - Bldg. Insp. Wages	7,926.52	7,500.00	7,500.00	0%
6015-02 - BI Payroll Taxes	606.42	620.00	573.75	-7%
6015-03 - BI Mileage	199.52	500.00	400.00	-20%
6015-04 - BI Expenses	482.24	800.00	456.00	-43%
6015-06 - BI Workers Comp	348.00	348.00	670.00	93%
Less Premium Rebate	-174.00	-174.00	-342.00	97%
Total 6015 - Building Inspection	9,388.70	9,594.00	9,257.75	-4%

	2015 Actual	2015 Budget	Proposed Budget	% Change 2015/2016
6016 - Emergency Management				
6017 - Other (Incl. Comm.)	0.00	4,800.00	2,400.00	-50%
6017-01 - Communications Dispatch				
6017-02 - Communications Utilities	36,086.86	35,000.00	36,000.00	3%
6017-03 - Communications Maintenance	170.00	4,000.00	1,500.00	20%
Total 6017 - Other (Incl. Comm.)	36,256.86	39,000.00	42,300.00	8%
Total Public Safety	454,534.98	460,685.00	455,360.97	-1%
Sanitation				
6021-01 - Wilton Recycling	49,750.48	49,886.00	65,767.00	32%
Total Sanitation	49,750.48	49,886.00	65,767.00	32%
Welfare				
6023-01 - Town Poor	0.00	1,000.00	1,000.00	0%
Total Welfare	0.00	1,000.00	1,000.00	0%
Total Operating Expenses				
Total Capital Outlay & Operating Expenses	1,623,911.70	1,629,021.00	1,657,359.00	2%
Other Assessments	1,852,068.43	1,884,159.00	1,784,056.00	-5.3%
6037 - School District Assess.	2,352,270			
6038 - Hillsborough County	179,789			

STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

Revenues	2015	2014
Detail Payments, Fines & Grants	21,180	2,881
Rooms & Meals Tax	66,892	66,965
Highway Block Grant	70,732	65,407
Police Dept Grants	3,286	604
Other State Revenue	291	155
Licenses, Permits, Fees	2,018	4,911
Motor Vehicle Fees	288,977	255,140
Dog Licenses	4,132	3,723
Interest Income	290	315
Sale of Municipal Property	13,900	7,000
FEMA Funds	10,757	-
Insurance Proceeds	17,300	-
Property Taxes	3,854,353	3,826,490
Yield Taxes	20,913	22,308
Land Use Change Taxes	5,600	-
Penalties and Interest	39,448	56,610
Other	2,554	36,893
Total Revenues	4,422,623	4,349,402
Expenditures		
General Government	463,687	474,661
Cemeteries	9,028	8,966
Public Safety	454,535	439,632
Highways	535,131	473,466
Sanitation	49,750	57,693
Health & Welfare	1,535	1,900
Education	2,352,270	2,468,841
Culture and Recreation	61,596	60,677
Debt Service	47,787	73,120
Capital Outlay	153,696	55,755
County Taxes	179,789	173,069
Total Expenditures	4,308,804	4,287,780
Excess (deficit) of revenue over expenditures	113,819	61,622
Other financing sources:		
Capital Reserves	36,000	-
Long Term Bond Proceeds	76,500	-
Interfund Transfers	(70,608)	(2,646)
	41,892	(2,646)
Excess (deficit) of revenues over expenditures and other financing	155,711	58,976
Fund Balance Beginning	345,476	305,500
Amount voted from surplus		(19,000)
Fund Balance Ending	501,187	345,476

BALANCE SHEET AND TREASURER'S REPORT

COMBINED BALANCE SHEET							
ASSETS	General Fund	Capital Reserves	Trust Funds	Recreation Revolving	Conserv. Funds	Forestry Fund	All Funds
Cash	\$ 929,033	\$ 133,702	\$ 148,732	\$ 3,745	\$ 40,305	\$ 53,245	\$ 1,308,762
Unredeemed taxes	\$ 140,173						\$ 140,173
Uncollected taxes	\$ 220,629						\$ 220,629
Total Assets	\$ 1,289,835	\$ 133,702	\$ 148,732	\$ 3,745	\$ 40,305	\$ 53,245	\$ 1,669,564
LIABILITIES AND FUND BALANCES							
Accounts Payable	\$ 477						\$ 477
Escrow Funds	\$ 9,931						\$ 9,931
Encumbrances	\$ 23,342						\$ 23,342
Payroll taxes payable	\$ 1,692						\$ 1,692
Due to schools	\$ 753,206						\$ 753,206
Total Liabilities	\$ 788,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 788,648
Fund Balances	\$ 501,187	\$ 133,702	\$ 148,732	\$ 3,745	\$ 40,305	\$ 53,245	\$ 880,916
Total Liabilities & Fund Balances	\$ 1,289,835	\$ 133,702	\$ 148,732	\$ 3,745	\$ 40,305	\$ 53,245	\$ 1,669,564

TREASURER'S REPORT	
Cash on hand, January 1, 2015	\$ 831,668
Cash receipts:	
Town Clerk	\$ 293,109
Tax Collector	\$ 3,920,314
Selectmen	\$ 326,125
Interest Income	\$ 290
Tax Anticipation Loans	\$ 550,000
Total cash available	\$ 5,921,506
Selectmen's orders paid	\$ 4,437,954
Tax anticipation loans repaid	\$ 550,000
Interest on tax anticipation loan	\$ 4,519
Total monies paid out	\$ 4,992,473
Cash on hand, December 31, 2014	\$ 929,033

Respectfully submitted,
Patricia Letourneau
Treasurer

The Mason Treasury is in fine shape. All accounts have operated solely in the black with the banking system operating as a financial partner. We continue to enjoy fiscal security with a balanced budget and dedicated administrators. All is well at this time.

Respectfully submitted,
Pat Letourneau, Treasure

TOWN OF MASON BONDS

Police Station - Principal Muni Bond

Period	Outstanding	Principal	Coupon	Interest	Total Debt Service	Fiscal Debt Service
15-Feb-07				\$7,972.22	\$7,972.22	
15-Aug-07	\$292,000	\$27,000	5.00%	7,000.00	34,000.00	\$41,972.22
15-Feb-08				6,325.00	6,325.00	
15-Aug-08	265,000	30,000	5.00%	6,325.00	36,325.00	42,650.00
15-Feb-09				5,575.00	5,575.00	
15-Aug-09	235,000	30,000	5.00%	5,575.00	35,575.00	41,150.00
15-Feb-10				4,825.00	4,825.00	
15-Aug-10	205,000	30,000	5.00%	4,825.00	34,825.00	39,650.00
15-Feb-11				4,225.00	4,225.00	
15-Aug-11	175,000	30,000	5.00%	4,225.00	34,225.00	38,450.00
15-Feb-12				3,625.00	3,625.00	
15-Aug-12	145,000	30,000	5.00%	3,625.00	33,625.00	37,250.00
15-Feb-13				2,875.00	2,875.00	
15-Aug-13	115,000	30,000	5.00%	2,875.00	32,875.00	35,750.00
15-Feb-14				2,125.00	2,125.00	
15-Aug-14	85,000	30,000	5.00%	2,125.00	32,125.00	34,250.00
15-Feb-15				1,375.00	1,375.00	
15-Aug-15	55,000	30,000	5.00%	1,375.00	31,375.00	32,750.00
15-Feb-16				625.00	625.00	
15-Aug-16	25,000	25,000	5.00%	625.00	25,625.00	26,250.00
Totals		\$292,000		\$78,122.22	\$370,122.22	\$370,122.22

CC Land Purchase - Principal Muni Bond

Period	Outstanding	Principal	Coupon	Interest	Total Debt Service	Fiscal Debt Service
7-Jul-09	\$80,000.00	\$6,875.91	5.50%	\$3,642.22	\$10,518.13	\$10,518.13
7-Jul-10	73,124.09	6,496.31	5.50%	4021.82	10,518.13	10,518.13
7-Jul-11	66,627.78	6,853.60	5.50%	3664.53	10,518.13	10,518.13
7-Jul-12	59,774.18	7,230.55	5.50%	3287.58	10,518.13	10,518.13
7-Jul-13	52,543.63	7,628.23	5.50%	2889.9	10,518.13	10,518.13
7-Jul-14	44,915.40	8,047.78	5.50%	2470.35	10,518.13	10,518.13
7-Jul-15	36,867.62	8,490.41	5.50%	2027.72	10,518.13	10,518.13
7-Jul-16	28,377.21	8,957.38	5.50%	1560.75	10,518.13	10,518.13
7-Jul-17	19,419.83	9,450.04	5.50%	1068.09	10,518.13	10,518.13
7-Jul-18	9,969.79	9,969.79	5.50%	548.34	10,518.13	10,518.13
Totals		\$80,000.00		\$25,181.30	\$105,181.30	\$105,181.30

Backhoe - Principal Muni Bond

Period	Outstanding	Principal	Coupon	Interest	Total Debt Service	Fiscal Debt Service
1-Apr-16	\$ 76,500	\$ 15,300	3.00%	\$ 2,295.00	\$ 17,595.00	\$ 17,595.00
1-Apr-17	61,200	15,300	3.00%	\$ 1,836.00	\$ 17,136.00	17,136
1-Apr-18	45,900	15,300	3.00%	\$ 1,377.00	\$ 16,677.00	16,677
1-Apr-19	30,600	15,300	3.00%	\$ 918.00	\$ 16,218.00	16,218
1-Apr-20	15,300	15,300	3.00%	\$ 459.00	\$ 15,759.00	15,759
Totals		\$ 76,500		\$ 6,885.00	\$ 83,385.00	\$ 83,385.00

SUMMARY OF VALUATION

Improved & Unimproved Land	\$51,168,300.00
Assessed Value of Current Use & Conservation Restriction	\$803,017.00
Buildings (Mobile Homes Included)	\$109,160,100.00
Public Utilities (PSNH)	\$2,052,500.00
Valuations Before Exemptions	<u><u>\$163,183,917.00</u></u>

EXEMPTIONS

Elderly Exemptions	\$584,000.00
Solar Exemptions	\$18,000.00
	<u><u>\$602,000.00</u></u>
NET VALUE FOR TAX RATE	<u><u>\$162,581,917.00</u></u>

NET VALUE FOR STATE EDUCATION TAX RATE (LESS UTILITIES)	\$160,529,417.00
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WAR SERVICE TAX CREDIT

	Limit	No.	Credits
Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed in action	\$2,000	3	\$6,000
All Other Qualified Persons	\$500	64	\$32,000

2015 TAX RATE	Municipal	\$8.25
	County	\$1.10
	Local Education	\$12.36
	State Education	\$2.07
	Total Rate	<u><u>\$23.78</u></u>

TRUST AND CAPITAL RESERVE FUND REPORT

TOWN OF MASON, NH – DECEMBER 31, 2015
SUMMARY – ALL FUNDS

		PRINCIPAL:			INTEREST:					TOTAL:
Year Est.		Beginning Balance	Funds Created (Expended)	Ending Balance	Beginning Balance	Interest Earned	Disbursals	Ending Balance	Fund Balance	
TRUST FUNDS										
1856	Boynton School	\$11,063.07		\$11,063.07	\$16,971.36	\$37.67		\$17,009.03	\$28,072.10	
1884	Stearns School	\$10,469.36		\$10,469.36	\$15,543.26	\$40.01		\$15,583.27	\$26,052.63	
var.	Cemetery Perpetual Care	\$28,512.00	\$700.00	\$29,212.00	\$124.19	\$39.30		\$163.49	\$29,375.49	
1977	Cemetery Land Improvement	\$5,676.54	\$350.00	\$6,026.54	\$3,398.60	\$12.86		\$3,411.46	\$9,438.00	
1987	Ellen Augusta Worcester Wilson	\$25,000.00		\$25,000.00	\$28,714.36	\$71.69		\$28,786.05	\$53,786.05	
1976	Whittaker-Locke Library	\$10,808.07		\$10,808.07	\$916.75	\$18.40		\$935.15	\$11,743.22	
1992	Ephraim & Martha Lucindy Hildreth	\$9,966.62		\$9,966.62	\$8,530.49	\$26.38		\$8,556.87	\$18,523.49	
2001	Steinberg/Budrewicz Recreation	\$223.00		\$223.00	\$125.38	\$0.70		\$126.08	\$349.08	
2005	Recreation	\$200.00		\$200.00	\$6.47	\$0.08		\$6.55	\$206.55	
2008	K-9 Fund	\$22,920.82		\$22,920.82	\$353.69	\$35.22		\$388.91	\$23,309.73	
2015	250th Anniversary Fund		\$2,000.00	\$2,000.00					\$2,000.00	
	Total - Trust Funds	\$124,839.48	\$3,050.00	\$127,889.48	\$74,684.55	\$282.31	\$-	\$74,966.86	\$202,856.34	

CAPITAL RESERVE FUNDS									
1972	Highway Capital Equipment	\$2,388.95				\$738.80	\$4.20		\$743.00
1972	Fire Equipment	\$-		\$-		\$3,261.80	\$4.43		\$3,266.23
2012	Fire Station	\$30,000.00	\$10,000.00			\$77.69	\$72.10		\$149.79
1990	Library Building	\$42,000.00				\$21,191.11	\$90.00		\$21,281.11
2011	Police Cruiser	\$36,000.00	\$36,000.00	\$-		\$144.02	\$41.12		\$185.14
2012	Highway Garage	\$19,815.00				\$61.63	\$23.99		\$19,900.62
2002	Highway Construction	\$1,569.00				\$2,213.11	\$5.18		\$2,218.29
	Total - Capital Reserve Funds	\$131,772.95	\$26,000.00		\$105,772.95	\$27,688.16	\$241.02		\$133,702.13
	TOTAL - ALL FUNDS	\$256,612.43	\$22,950.00		\$233,662.43	\$102,372.71	\$523.33	\$-	\$336,558.47

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

TRUSTEES OF TRUST FUNDS

Patricia Green
George Schwenk

SUMMARY - All Funds	
Balance - January 1, 2015	\$358,985.14

RECEIPTS	Interest	\$523.33	
All Funds			
Fire Station Capital Reserve	WA#7	\$10,000.00	
250th Anniversary Fund	WA#11	\$2,000.00	
Cemetery Lot Sales	\$1,050.00	\$13,573.33	\$372,558.47

DISBURSEMENTS	
Police Cruiser	Police
	\$36,000.00
Balance - December 31, 2015	\$336,558.47

TOWN CLERK AND TAX COLLECTOR 2015 ANNUAL REPORT

It has been our pleasure to serve the residents of Mason this past year. We licensed 445 dogs and registered 2,753 vehicles and 21 boats.

At the 2015 rabies clinic, Dr. Christine Schlupf, of The Humane Society for Greater Nashua, administered 59 vaccinations to 44 dogs and 15 cats, and 24 dogs were licensed. The 2016 rabies clinic is being scheduled for Saturday, April 2. We send reminders out to all dog owners in the spring, and as long as we have your up-to-date rabies information, you can license your dog(s) by mail. Please call our office at 878-3768 if you have any questions.

One of the things people have asked for over the past couple of years was extended office hours. In October 2015, Deputy Town Clerk/Tax Collector Suzanne Kelly requested a reduction in her hours. As a result, we crunched the numbers and proposed a restructure of the Town Clerk office hours to the select board, which they approved. Suzanne will still be available for all elections, spring training, several days during tax seasons and a few miscellaneous days as needed. This allows the office to be open an extra day during the week for eight hours. I also arranged the times on Tuesday and Wednesday to match the availability of the state help desk.

Thank you all for your patience and support in 2015. If you have suggestions or ideas on what you would like to see in our office, please let me know. Make sure you go to www.masonnh.us for updated information on closings, calendar events, etc. If you'd like to be on my email list to receive notifications of closings, rabies clinic dates, tax info, etc., please let me know (this is a private list and I send my emails out BCC).

Regards,

Debra Morrison, Town Clerk/Tax Collector



New Hampshire
Department of
Revenue Administration

2015
MS-61

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2014	Year: 2013	Year: 2012	
Property Taxes	3110		\$221,969.89			
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185		\$1,474.71			
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance		(\$2,926.32)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2014	
Property Taxes	3110	\$3,850,150.09		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$5,600.00		
Yield Taxes	3185	\$25,083.92		
Excavation Tax	3187			
Other Taxes	3189			
-				
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2014	2013	2012
Property Taxes	3110	\$811.75	\$5,867.12		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$1,150.24	\$18,381.67		
Interest and Penalties on Resident Taxes	3190				

Total Debits	\$3,879,869.68	\$247,693.39		
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New Hampshire
Department of
Revenue Administration

2015
MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2014	Prior Levies 2013	2012
Property Taxes	\$3,630,533.97	\$117,952.92		
Resident Taxes				
Land Use Change Taxes	\$5,600.00			
Yield Taxes	\$25,083.92	\$1,474.71		
Interest (Include Lien Conversion)	\$1,150.24	\$17,246.17		
Penalties		\$1,135.50		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$97,742.97		
<input type="checkbox"/> <input type="checkbox"/>				
<input type="checkbox"/> Add Line				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2014	Prior Levies 2013	2012
Property Taxes	\$41.09	\$11,991.10		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes		\$150.02		
Excavation Tax				
Other Taxes				
<input type="checkbox"/> <input type="checkbox"/>				
<input type="checkbox"/> Add Line				
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

2015
MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2014	2013	2012
Property Taxes	\$220,629.46			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$3,169.00)			
Other Tax or Charges Credit Balance				
Total Credits		\$3,879,869.68	\$247,693.39	



New Hampshire
Department of
Revenue Administration

2015
MS-61

Summary of Debits				
Last Year's Levy	Prior Levies (Please Specify Years)			
	Year: 2014	Year: 2013	Year: 2012	
Unredeemed Liens Balance - Beginning of Year		\$104,334.57	\$60,122.26	
Liens Executed During Fiscal Year	\$108,740.23			
Interest & Costs Collected (After Lien Execution)	\$513.90	\$9,145.75	\$10,276.70	
<input type="checkbox"/> Add Line				
Total Debits	\$109,254.13	\$113,480.32	\$70,398.96	

Summary of Credits				
Last Year's Levy	Prior Levies			
	2014	2013	2012	
Redemptions	\$21,059.64	\$50,236.97	\$33,252.39	
<input type="checkbox"/> Add Line				
Interest & Costs Collected (After Lien Execution) #3190	\$513.90	\$9,145.75	\$10,276.70	
<input type="checkbox"/> Add Line				
Abatements of Unredeemed Liens	\$306.01			
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$87,374.58	\$54,097.60	\$26,869.87	
Total Credits	\$109,254.13	\$113,480.32	\$70,398.96	

HIGHWAY DEPARTMENT REPORT

Greetings,

I would like to start by saying Thank You to all the crew members of the Highway Department. This Department could not run without your hard work and dedication. Also, thank you to Brenda Wiley for your hard work with the budget. I would like to give a big welcome to Kathy Wile, our new Administrative Assistant, who is a big help to me as well.

This has been a challenging year to say the least. We experienced a very busy winter season that quickly turned into mud season. With the loss of our fleet due to mechanical malfunctions, one unfortunate accident and inspection fail, we had to replace our fleet. Working hand in hand with Brenda and the Board of Selectmen we were able to do so with minimal impact to the tax payers. In July, we saw the arrival of our newly purchased Backhoe which has been a total blessing. I would like to thank the Taxpayers of Mason for making that happen for us.

With severe dry conditions this summer, I've seen certain needs that need to be met. I have a better understanding, moving forward, how to better handle these needs. Personnel changes have taken place and a better standard of equipment has been implemented to ensure a positive future for the Town of Mason.

I enjoy serving as your road agent and certainly hope to have a long and positive career in your town. I am always willing to talk to and meet with the public if there are any questions or concerns. Thank you very much and here's to a brand new year!

Sincerely,

Gary Lizotte

Road Agent

POLICE DEPARTMENT REPORT

Shortly after the 2015 town meeting Chief Barry Hutchins retired after serving the town as police chief for 15 years. Many of you were able to attend his retirement party as we thanked him for his years of faithful service to the town of Mason. Shortly thereafter I was promoted from Sergeant to Chief. I would like to thank the Board of Selectmen for their support and guidance as I have transitioned into this role, as well as Chief Hutchins who supported and mentored me during the transition. In addition, the residents of Mason have very graciously accepted me in this new role and I thank you for the chance to serve the town in this capacity. I have worked for the town since 2012 and have found it a great place to work.

In addition to the Chief retiring in 2015, we also lost part time officer Erik Slocum when he was hired by the Manchester Police Department this summer, and we wish him well in that challenging endeavor. We have since made several new hires to include a Mason resident, Mark Hager, who comes to the department as a certified part time officer with experience as a State Police Marine Patrol Officer. Mark is a great fit for the department and we are fortunate to have him. Our most recent hire for part time officer is Richard Fortin who comes to Mason with over twenty years of police experience having retired as a captain with the Milford Police Department several years ago.

The two most significant events that effected the police department in 2015 were enforcing the new town ordinance regarding the town quarry and dealing with pipeline related issues throughout the year. This past summer the police department dealt with over 300 non-residents trespassing at the town quarry which has led to an increase in arrests and enforcement actions on behalf of the department. Additionally, pipeline related issues have also caused a substantial increase in calls to the police department and the department has tried to be extra vigilant in monitoring the activities of "pipeline" related concerns. Going forward, I can promise the town that our department will continue to be vigilant in dealing with the host of issues related to the pipeline as they develop.

Looking forward to 2016, one of the Department's pressing needs is in the area of computers and computer infrastructure. We anticipate being able to upgrade outdated equipment to include significant wiring in the building and we are working in collaboration with the town offices and the school to get a workable and secure Internet upgrade into the building.

I ask for your continued trust and support of the Mason Police Department as we move forward, and thank you for the opportunity to serve as your Chief of Police.

Respectfully Submitted,
Chief Kevin R. Maxwell

FIRE DEPARTMENT REPORT

2015 was a diverse year for calls as you can see from the breakdown of call types below. Our biggest call was a brush fire behind the town pit with limited access and involved mutual aid from 12 towns and 50 firefighters. We are very fortunate that this is a rare occurrence with all the woods in the town.

We hosted a RIT (Rapid Intervention Team) class for the area fire departments this past fall with the training provided by an outside professional. RIT is a team of 2 or more firefighters dedicated solely to the search and rescue of other firefighters in distress. If you recall we purchased a RIT Pack last town meeting for this purpose.

We received our first group of new air packs that are now in service. They are a huge improvement over the old air packs for fit and function.

In 2015 I estimate that 80% of the burn permits issued in town were done online. The state is moving to do all permits by this method in the not too distant future. A reminder that with adequate snow cover you can burn at any time of the day. We do ask that you still call dispatch to notify them you are burning. You can call either 878-2208 or 465-2303 to reach the Hollis Dispatch Center.

We ran our annual pancake breakfast and open house in May for the townspeople and friends and plan to continue with this in the spring.

My thanks to all the dedicated men and women of the Fire Department, and to their families, for their continued support. We are always looking for new members to maintain our staffing level. If interested contact any member of the department for further information or stop by to visit.

Respectfully submitted,

David Baker

Fire Chief

Fire Calls 2015

ATV Accident	1	Brush fire	2
Motor vehicle accident	22	Smoke Investigation	1
Car Fire	1	Tree on wires	3
Mutual aid given	6	Propane	2
Illegal burn	2	Alarm Activation	11
Chimney Fire	1	Special Detail	1
CO Detector	2	Smoke in House	3
Gas Grill Fire	1	Assist 1 st Responders	1
Broken Water Pipes	1	Setup Landing Zone	1
Assist Police	1	Fire Prevention	1

Total Calls: 64

Total hours for calls: 458

Total hours for training: 927

FIRST RESPONDERS REPORT

Call volume remained high in 2015 and while we did not surpass our record number of calls from last year, we responded to 97 calls. Thirty seven of these calls were during the day, 24 were at night and 36 were on the weekend. Motor vehicle crashes and falls ranked highest among the reasons we were called out.

We appreciate the Brookline Ambulance Service for their excellent coverage and response they provide for us here in Mason.

I would like to thank the Mason First Responders for responding to calls whether day or night and also their families for allowing them to serve our community.

A special thank you to Fred Greenwood for his many years of service as an Emergency Medical Responder; you will still be able to see him on fire calls.

Our numbers are currently at eleven with six EMTs and five EMRs, but we need more to join us. No previous experience is necessary and we will provide training and certification. If interested please contact a First Responder or me. You can email me at ems@masonnh.us.

Motor vehicle crash	18	Fall	10	Seizure	10
Difficulty breathing	10	Lift assist	6	Abdominal pain	6
Medical alarm	5	Chest pain	5	Dizziness	3
Untimely death	3	Head injury	3	Altered mental status	2
Fire standby	2	Bee sting	2	Head injury	2
Other trauma	2	Shoulder dislocation	1	Overdose	1
Unresponsive	1	Bleeding	1	Intoxication	1
Stroke	1	STEMI	1	Weakness	1
OHRV crash	1	Equestrian incident	1	Life Flight	1
Attempted suicide	1	Hypothermia	1	Car fire	1
Anaphylaxis	1	Baseball injury	1	Chimney fire	1
Non-transports	38				
Total calls	97				

Respectfully submitted,

Jeff Partridge

EMS Captain

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC.

Report to the Town of Mason January 1, 2015 – December 31, 2015

In 2015, Home Healthcare, Hospice and Community Services continued to provide home care and community services to the residents of Mason. Services included 64 nursing visits, 52 physical therapy visits, 2 occupational therapy visits, 15 medical social work visits, and 355 hours of chronic care. The cost of service provided with all sources of funding is \$49,629.00.

The following services are available to Mason residents to assist residents to recover at home or to continue to live independently at home:

- Visiting Nurse
- Physical Therapy
- Occupation Therapy
- Speech Pathology
- Personal Care
- Customized Care – homemakers and respite care
- Geriatric Care Management
- Hospice care for patients and bereavement support for family members – in the home, in nursing home and assisted living facilities.

Home Healthcare, Hospice & Community Services also offers health promotion services:

- Healthy Starts prenatal and child health services for income eligible families
- “Nurse Is In” clinics check blood pressure and answer questions for everyone
- Foot Care clinics

Home Healthcare, Hospice & Community Services welcomes inquiries at 532-8353 or at www.HCSservices.org. Our outreach program is available to talk with seniors and families about home care options at no charge.

For 2016, Home Healthcare, Hospice & Community Services is requesting an appropriation of \$1,500.00 to continue to provide home care services in Mason.

Thank you for your support of home care services.

PLANNING BOARD REPORT

2015 was a quiet year for Planning Board applications, there were no applicants or hearings.

We took this opportunity to address our ongoing to-do-list. We adopted minor changes to the Planning Board Rules of Procedure, and minor changes with fee updates to the Subdivision Regulations and Site Plan Review Regulations. The majority of the year, the Planning Board's focus was to develop two new ordinances for consideration at the March 2016 Town Meeting:

Article XXII: Aquifer and Wellhead Protection Overlay District Ordinance

Article XXIII: Outdoor Lighting Ordinance

Respectfully,

Pam Lassen

Chairman

MODERATOR'S ANNUAL REPORT 2015

2015 was a year of preparation for the 2016 Presidential Primary and Election. Traditionally, the year is slow with only the Annual Town Election and Town Meeting. Things take off in a flurry in 2016.

Please note in the minutes of these meetings that we gave you more information: when we arrive, finish counting the ballots, file the reports and when we are actually finished Election night.

Many thanks to our Election Team; the Town and Deputy Town Clerks, Ballot Clerks, Supervisors of the Check List, Select Board and volunteer Ballot Counters.

The 2016 Presidential Primary Election will be held on Tuesday, February 9, 2016 at the Mason Elementary School, and the State General Election (Presidential) will also be held at the Mason Elementary School on Tuesday, November 8, 2016.

We return to the Mason Town Hall on Tuesday, March 8, 2016 for the Town and School District Elections followed by Town Meeting on Saturday, March 12, 2016. The State Primary Election will also be held at the Mason Town Hall on September 13, 2016.

Assistant Town Moderator, Mary McDonald, and I attended the New Hampshire Secretary of State Election Law Training in Keene which updates us on the latest changes to New Hampshire Election Laws. In 2015, we attended the New Hampshire Municipal Association Moderator's Workshop in Concord.

We welcome your comments and suggestions and thank you for coming to **VOTE** or **attend Town Meeting**.

Catherine Schwenk, CP

Moderator

REPORT OF NRPC ACTIVITIES

The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data assistance utilizing the latest technologies. Membership in NRPC allows communities to access customized services by request as well as resources such as:

- **Transportation Planning**
- **Land Use Planning**
- **Data and GIS Mapping**
- **Environment and Energy**

NRPC uses local dues to leverage grant funds and support the planning needs of local communities. The most recent NRPC budget was comprised of 72% federal funding, 15% local grants, 11% local dues and 1% from the State. Highlights of 2015's regional initiatives of benefit to all communities include:

- **Pipeline and Hazardous Materials Safety**
- **Modernization of the NRPC GIS Database**
- **Regional Pedestrian and Bicycle Plan**
- **Nashua Region Water Resiliency Planning Project**
- **Ten Year Plan**
- **Granite State Future**

HIGHLIGHTED MASON MEMBERSHIP BENEFITS	ESTIMATED VALUE
<p>ELECTRICITY SUPPLY AGGREGATION www.nashuarpc.org/energy-environmental-planning/energy-aggregation</p> <p>NRPC serves as an aggregator to facilitate a bid process among competitive electricity suppliers licensed with the NH Public Utilities Commission. Each aggregation member signs its own contract with the supplier for a fixed electricity supply rate. Rates and contracts are identical for each member within a given electric distribution territory. In 2015, the Mason School District signed an 8-month contract with a competitive supplier as part of the aggregation.</p>	<p>Mason savings: \$2,911 (compared to the default utility rate)</p> <p>NRPC Staff Time: 140 hours</p>
<p>TRAFFIC COUNTING www.nashuarpc.org/transview</p> <p>NRPC collected traffic counts at 4 locations within Mason. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System.</p>	<p>NRPC Staff Time: 40 hours</p>

HIGHLIGHTED MASON MEMBERSHIP BENEFITS	ESTIMATED VALUE
GIS MAPPING AND TECHNICAL ASSISTANCE NRPC provided several map products to the town including pipeline posters and environmental impact analyses related to the proposed NED pipeline, as well as several kml and shapefiles of the route to Town board members. NRPC also met with the Mason Conservation Commission to discuss support for trail and recreational landmarks mapping.	NRPC Staff Time: 20 hours
ONLINE GIS www.mapgeo.com/nrpcnh MapGeo, NRPC's award-winning Live Maps App, is a public-facing resource for GIS property information in the region. This tool has been particularly beneficial to Mason in providing the latest information on the Kinder Morgan Pipeline alignment to residents of the town.	Licensing fee \$5,000/yr. NRPC Staff Time: 72 hours
TRANSPORTATION PLANNING ADMINISTRATION NRPC works with local, state and federal transportation officials to facilitate improvements to the transportation system that reduce congestion and improve accessibility to businesses and services. Improvements to the regional road network have a direct benefit to accessibility and property values in Mason.	NRPC Staff Time: 200 hours
DEVELOPMENT REVIEW AND PLANNING SERVICES Part of NRPC's comprehensive services is to offer direct local land use planning assistance. The Town of Mason utilizes contract planning services to directly assist the Planning Board. Services include assistance to applicants in submitting subdivision or site plan applications, written reviews of submissions to the Planning Board, attend hearings and work sessions as needed to assist and answer questions and draft amendments and warrants for Town Meeting. Additionally, in 2015 NRPC worked with the Mason Planning Board to review a number of draft zoning ordinances.	NRPC Staff Time: 70 hours

Payments to NRPC

FY 16 Membership Dues:	\$1,118.00
Other Contractual Amounts:	\$5,000.00

REPRESENTATIVES FROM MASON TO NRPC:

NPRC extends its heartfelt thanks to the citizens and staff of Mason who volunteer to support regional planning. The work of NRPC would not be possible without the support of the dedicated Commissioners and Advisory Committee members from Mason. Special thanks to:

Commissioners: Louise Lavoie; **Transportation Technical Advisory Committee:** Fred Greenwood; **Energy Facilities Advisory Committee:** Steve Wells

Respectfully Submitted

Timothy Roache

Executive Director

CONSERVATION COMMISSION REPORT

INCOME	
Donations	\$ 6,760
Land Use Change Income	5,600
LCHIP Income	400
Rental Income	6,750
TOTAL INCOME	\$ 19,510
EXPENSES	
Gate Installation	\$600
Mason Brook Headwaters Botanical Survey	6,760
Mitchell Brook Land Bond Payment	10,518
NHACC Dues and Conference	517
Office Supplies	15
Printing Expense	46
Quarry Access	1,722
Quarry Trail Improvements	6,265
Roadside Cleanup Dumpsters	65
Sign Expenses	529
Title Reports	908
TOTAL EXPENSES	\$ 27,945
FUNDS ON HAND at 12/31/2015	
Conservation General Fund	\$9,092
Railroad Trail Maintenance Fund	2,235
Land Protection Fund	4,168
Stewardship Fund	11,344
Rental Fund-Old Ashby Road	13,467
TOTAL FUNDS ON HAND AT 12/31/2015	\$40,306

2015 was a busy year for the Mason Conservation Commission (MCC). We accepted two new members, Lundy Lewis, and Rosanna Nadeau, alternate member. Welcome to both! Two members of the MCC attended the 2015 annual NHACC meeting.

Surveys and planning:

Work continues on land gifts; Mason Quarry and Nose Meadow (Schwenk gift), and Charles Crathern Memorial land. In March 2015, the Commission received a generous donation of 23 acres of conservation land in memory of Mason's beloved long-time Town Clerk Charlie Crathern, granted by Charlie's daughter Dorie French and grandson Jim French. The Crathern Memorial Land abuts the large Bronson's View Conservation Area on Greenville Road, and is connected to it by a trail. It's an interesting forested parcel with rocky cliffs and an unusual black gum swamp. Many thanks to Dorie and Jim for honoring their Mason ancestor in this way!

Dues to the Society for Protection of NH Forests were paid. SPNHF provided assistance with the Mason Quarry acquisition.

NE Flower Society completed a Botanical Inventory of the Mason Brook headwaters under a special gift of \$6,760.00 to the commission.

The annual bond payment was made on the Mitchell Brook Conservation property. There are 1½ more payments on the Mitchell Brook bond, about \$15,700 total.

Thanks to the Messer family there is now a new hiking/riding trail at Florence Roberts Forest.

MCC again resourced the NH Prisoner program for sign making. Several signs were ordered, received, and posted on RR Trail and Mason Quarry properties.

The proposed KM/TG NED PIPELINE required MCC members to attend informational meetings, work with state and local officials, write multiple letters to alert LCHIP, LCIP, Governor Hassan, multiple state and senate reps of the impact on conservation land. We also requested consultation from NHACC, NH AG office, NRPC, Moosewood Environmental Consultants and Piscataqua Land Conservancy. MCC goal remains clear to continue to keep conservation gifts of lands protected within the terms of easements agreements as donors intended.

Land management:

Mason Quarry emergency access road and gates project was completed by Amos White, Bentley Management. Many thanks to all who helped on the project; Bob Bergeron who fashioned the gates and to Garth Fletcher who donated materials. Fieldstone Land Consultants have submitted designs on Scripps Lane parking area.

Plans are moving forward for a selective cut with wildlife clearings on B-17-1, known as Spaulding Brook Cons Land (only on the Mitchell Hill Road side of the land). An agreement was signed with Bill Downs, Town Forester.

The Ashby Road A-Frame property agreement was renewed without changes to the terms. 1 year Hay lease agreement was continued with minor modification.

Environmental News:

April Roadside Clean-Up was successful as many residents continue to volunteer for roadside clean up during April. Dumpster cost \$155.00 was reduced to \$100.00 thanks to Shaws. Invasive species continues to be a problem in Mason. Barbara DeVore headed up a knotweed eradication program on the rail trail. The MCC manned a booth at Mason Old Home Day with educational materials highlighting invasive species.

An incident of spray paint damage at the Mason Quarry was addressed by the Mason Police. They identified the perpetrator and subsequently won court orders for the clean up to be paid for by the guilty party.

Awards:

On 10/21/2015 Governor Hassan presented a special commendation to Mason Conservation Commission in recognition of stewardship of Conservation lands. It is framed and hanging in the town office building for all to view.

MCC was once again awarded a stewardship gift of \$400.00 from LCHIP for the timely submission of easement monitoring report.

Respectfully Submitted,

Bob Larochelle, Chairman

BUILDINGS AND GROUNDS

The front of the Town Hall received new siding and paint. The parking lot side of the Town Hall was also painted.

A new sign was installed in front of the Mann House and new efficient flood lights were also installed on the front of the Mann House. During the last week of August a new roof was installed over the library.

Restoration of the Sunny Valley School building on Valley Road has begun. The interior of the school has been gutted and the roof is in very poor condition. New lumber has been cut for the roof and the roofing materials have been purchased.

Respectfully Submitted,

Wallace Brown

RECREATION COMMITTEE

The Recreation Committee once again had several exciting events throughout 2015. We began the year with an Easter egg hunt, which was not snowy for a change, and over 50 children participated in the hunt for over 600 eggs! In both July and August, we held what is now known as our "Summer Music Series", both having great attendance. We held our annual Old Home Day, "Trunk or Treat" on Halloween night, and of course a visit from Santa in December topped off with a nice fire and hot cocoa to end the year.

We hope everyone had the opportunity to enjoy some of these events. As this year moves forward, we hope to add even more exciting activities. We continue to raise money during the year by having bake sales and the like to save for the 2018 Old Home Day which marks the 250th anniversary of the incorporation of our town! We are looking now for volunteers to help make this an extraordinary event, so if you or anyone you know is interested, please contact any one of the recreation committee members.

Also, if anyone would like to help out at any event during the year, don't hesitate to call any Recreation Committee member, stop by at one of our meetings, or contact Jeannine Phalon directly at 878-2770.

Respectfully submitted by,

Wallace Brown

Co-Chair

Jeannine Phalon

Co-Chair

Jen Messer

Linda O'Grady

Steve Tamulonis

MASON PUBLIC LIBRARY

Small on the outside, the Mason Public Library is TARDIS-like and huge on the inside. What we lack in space we compensate for with incredibly dedicated and helpful staff, volunteers, and trustees. We strive to ensure that our patrons have access to the most current research, books, DVDs, audiobooks, and periodicals. Our collection becomes virtually limitless when we factor our own acquisitions, the vast collection of the State of NH Library and its 375 libraries, Inter-library Loans (ILL), NH Downloadable Book Consortium and free access to EBSCO database for research. We are bigger on the inside!

During 2015 our patrons borrowed 390 items, and we lent 247 items to other libraries in the state via the ILL system and free statewide van delivery funded by the NH State Library. Many new and returning users took advantage to our free 24 hour home access to NH Downloadable Book Consortium by checking out 478 items from the thousands of e-books, audiobooks, and periodicals for all ages and genres. Through partnerships with participating libraries in our Hillstown Cooperative, we received 20 “new” DVD titles every 2 months from the Milford Wadleigh Library and 20 “new” audiobooks from the Brookline Library every 3 months. We are also grateful to our patrons who have donated their cast off books, audiobooks, and DVDs.

Community partnerships were strengthened. Our annual Book sale was held in conjunction with Old Home Day on September 13. The library coordinated its annual Holiday Program of Christmas and seasonal stories, songs and crafts to coincide with the Recreation Committee’s Christmas Tree Lighting and visit from Santa on the first Saturday of December. The library continued to serve as the primary library for the Mason Elementary School, which benefited from weekly visits and stories. We offered 2 well received Lego Programs held at the Town Hall in August and November. Storytimes took place weekly from February through April and again from September through November. The Summer Reading Program celebrated the ALA’s theme “Every Hero has a Story” with engaging weekly programs in July for all ages. The Noon Book Group met on the third Tuesday of the month for lively book discussion and light refreshments. They are moving their meet dates to the second Tuesday for any prospective members.

The library was honored to receive a BOOKS FOR CHILDREN grant from the Libri Foundation of Eugene, Oregon which provided 80 mostly nonfiction titles valued at \$1050 to our rural library. We are very excited to offer these to the community.

We are most grateful to you, the community! We hope you will continue to support and visit your library. Library cards provide you access to our programs, circulating materials, ILLs, the online database EBSCO, and the vast network of NH Downloadable Book Consortium. The Mason Public Library may be one of the areas hidden gems: truly larger on the inside!

Submitted by Trustees of the Mason Public Library,
Lynn McCann, Elena Kolbenson, and Christine Weiss

Hours: Tuesday and Wednesday 9-4 and 6-8, Thursday 9-4, Saturday 1-4

Phone: (603) 878-3867

Email: masonlib@myfairpoint.net

Web: <http://masonnh.us/mason-public-library-general-information/>

Facebook: <https://www.facebook.com/MasonPublicLibrary/>

New Hampshire Downloadable Books consortium: <http://nh.lib.overdrive.com>.
Call, email, or visit for passcode – Hint: 4175XXX where the X is your Lib card #

EBSCO: <http://search.ebscohost.com/>
User: Mason / Password: 03048

LIBRARY STATISTICS FOR THE TOWN REPORT—2015

RECEIPTS:	Town Budget	Library Checking
Town Appropriations	\$53,341.00	
Donations		\$0.00
Fundraising		\$191.55
Whittier-Locke Trust Fund Interest		\$0.00
Lost Books		\$54.00
Fines/Fees		\$43.45
Checking account interest		\$4.05
Reimbursement from Town		\$62.50
TOTAL	\$53,341.00	\$355.55
EXPENDITURES		
Library Wages	\$40,889.90	
Library Payroll Taxes	\$3,122.47	
Library Workers' Comp.	\$49.00	
Library Retirement	\$1,261.36	
Travel	\$211.28	
Telephone	\$564.23	
Technology	\$1,425.60	
Postage	\$49.90	
Supplies	\$528.55	
Dues & Fees	\$670.00	
Programming	\$299.83	\$368.34
Books	\$3,476.50	\$336.50
TOTAL:	\$52,548.62	\$704.84

REPORT OF THE BUILDING INSPECTOR

There have been forty-two (42) permits issued during 2015. Listed below are the number and type of permits issued:

Building Permits 13
Electrical Permits 17
Plumbing/ Gas Permits 11
Oil Burner Permits 1

Applications for building, electrical and plumbing permits can be found on our town's website, www.masonnh.us. Please call the Selectmen's office at 878-2070 or email me at buildinginspector@masonnh.us with any questions regarding building, electrical, and plumbing permits.

If you are unsure of when a permit is required, please refer to the Mason Planning Ordinance.

Respectfully submitted,

Paul LaRoche

Building Inspector

REPORT OF THE CEMETERY TRUSTEES

This past year was pretty much a normal year for the cemeteries. There were four burials in total and regular maintenance was performed around each cemetery. The replacement of the fence at Founder's Cemetery, which is located on Meetinghouse Hill Rd, is finished. Residents of Mason interested in purchasing cemetery lots at Prospect Hill Cemetery may contact Sexton Wallace A. Brown at 878-1481.

Respectfully submitted,

Cemetery Trustees

Jeannine Phalon, Robert Larochelle, Ken Spacht

TOWN OF MASON VITAL RECORDS

Year Ending December 31, 2015

Resident Marriages

Date	Name	Residence
March 21	Shane J. Robinson	Mason NH
	Elena V. McIntosh	Mason NH

Births in the Town of Mason

Date	Name	Place of Birth	Parents
June 25	Molly Anne Sullivan	Nashua NH	Ernest Sullivan II Meryl Sullivan
July 5	Ava Marie Tucker	Nashua N H	Jonathan Tucker Samantha Ramsey
July 5	Cassidy Odessa Linn	Nashua NH	Shawn Linn Danielle Linn
July 6	Weston Frank DeFranco	Nashua NH	Frank DeFranco Denise DeFranco
July 7	Logan Daniel Capodilupo	Milford NH	Anthony Capodilupo Lierin Capodilupo
July 19	Brianna Marie Grzewinski	Peterborough NH	Michael Grzewinski Sarah Grzewinski
Aug. 17	Mark Richard Chapman III	Nashua NH	Sereina Pittsley
Aug. 27	Luke David Fessenden	Nashua NH	Scott Fessenden Jennifer Fessenden
Oct. 23	John David Spear	Nashua NH	Kristoffer Spear Catherine Spear
Nov. 8	Quenton Oliver Proctor	Nashua NH	Cameron Proctor Tanya Chesnell

Resident Deaths for the Town of Mason

<u>Date</u>	<u>Name</u>	<u>Place of Death</u>
Jan. 26	Richard Barry	Nashua NH
May 4	Jeanne Larssen	Merrimack NH
Jan 1	Richard Gagne	Mason NH
May 17	Mary Milbury	Lebanon NH
May 23	Dixon DeVore II	Mason NH
June 14	Barbara Snyder	Nashua NH
Sept. 10	Alfred Decoteau	Mason NH
Oct. 24	Linda Smith	Mason NH
Dec. 26	Carolyn Airey	Mason NH
Dec. 28	Kathleen Chase	Mason NH

Burials in the Town of Mason

<u>Date</u>	<u>Name</u>	<u>Cemetery Location</u>
May 28	Dixon DeVore II	Prospect Hill Cemetery
Dec. 31	Kathleen Chase	Prospect Hill Cemetery

TOWN OF MASON ELECTION, MARCH 10, 2015

Mason Town Hall, 7 Meetinghouse Hill Rd., Mason, NH

Moderator Catherine Schwenk declared the polls open at 11:03 am. The total number of voters on the checklist was 969. There were two (2) new walk-in voters and 10 absentee voters. A total of 252 residents voted, representing a 26 percent turnout. There were 400 town and 300 school ballots printed.

During the 2014 legislative session the legislature made changes to the "Voter ID Law" (RSA 659:13).

What Type of ID Will I Need to Vote?

- Driver's license issued by any state or federal government
- Non-driver ID card issued by NH DMV or motor vehicle agency of another state
- Photo ID card for "voting identification only" issued by NH DMV (RSA 260:21)
- United States armed services identification card
- United States passport or passcard
- NH student ID card
- A photo ID not mentioned above, but determined to be legitimate by the moderator, supervisors of the checklist, or clerk of a town, ward or city. If any person authorized to challenge a voter does so under this provision, the voter shall be required to fill out a challenged voter affidavit before obtaining a ballot.
- Verification of the voter's identity by a moderator or supervisor of the checklist or clerk of a town, ward or city (not a ballot clerk). If any person authorized to challenge a voter does so under this provision, the voter shall be required to fill out a challenged voter affidavit before obtaining a ballot.

An acceptable photo ID must have an expiration date or date of issuance. The ID will remain valid five years beyond the expiration date unless the voter is 65 or older in which case an acceptable photo ID may be used without regard to expiration date. The name on the ID shall substantially conform to the name on the checklist.

In accordance with information received at the 2012 State Primary Election from David Scanlon, Deputy Secretary of State, "Observers may view and photograph the election results but shall not handle any election materials."

Ballot clerks were Pauline Bergeron, Dorothy Mitchell, Kenneth Greene and Lauren Mann. Ballot counters included Elizabeth and Garth Fletcher, Ron Dube, George Schwenk, Gwen and Douglas Whitbeck, Mary McDonald, Kathy Wile, Dorothy Minior, Linda Cotter-Cranston, Dave Morrison, Dorothy and Wolfgang Millbrandt, Patricia A. Greene, Ehrin Kelly, Carolyn Place and Rebecca Partridge (town ballots). Bernard O'Grady, Charles Moser and Louise Lavoie counted school district ballots. Dorothy Mitchell was the reconciler.

The results of the Town Election on Article 1 are as follows:

Selectman	Charles Moser	184
Town Clerk	Debra Morrison	222
Treasurer	Patricia Letourneau	201
Trustee of Cemeteries	Robert Larochelle	229
Library Trustee	Lynn McCann	231
Trustee of Trust Funds	Write-in _____	

Results of **Article 2** — To see if the Town will vote to adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Town of Mason on the second Tuesday in March. By petition. Requires a 3/5 vote to pass.
Yes 122 No 127 (150 needed to pass / Article 2 fails)

The Mason School District Election results are as follows:

School Board Member	Write-in _____	
District Clerk	Rebecca Partridge	206

Results of **Article 2** — Shall the Mason School District accept the reports of agents, auditors, committees, or officers chosen as printed in the Annual Mason School District Report.
Yes 223 No 20 Article 2 carries

Results of **Article 3** — Shall The Mason School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purpose set forth therein, totaling \$2,950,683 (Two Million Nine Hundred Fifty Thousand Six Hundred Eighty Three Dollars)? Should this article be defeated, the default budget shall be \$3,025,997 (Three Million Twenty Five Thousand Nine Hundred Ninety Seven Dollars) which is the same as last year, with certain adjustments required by previous action of the Mason School District, or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. **Note:** This operating budget warrant article does not include appropriations contained in ANY other warrant articles. (School Board recommends this Warrant Article)
Yes 219 No 27 Article 3 carries

Results of **Article 4** — Shall The Mason School District raise and appropriate the sum of Fifty Nine Thousand One Hundred Sixty Five Dollars (\$59,165) to implement an all-day kindergarten option?
Yes 94 No 153 Article 4 fails

Results of **Article 5** — Shall we rescind the provisions of RSA 40:13 (known as SB2), as adopted by the Mason School District on 9 March 2010, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law? (This is a Petition Warrant Article, 3/5 majority vote required.)
Yes 103 No 144 (needed 149 to pass / Article 4 fails / SB2 stands)

Moderator Catherine Schwenk declared the polls closed at 7:05 pm. Ballot counting began at 7:10 pm concluded at 8:25 pm.

Respectfully submitted,
Debra A. Morrison
Town Clerk

MASON TOWN MEETING, MARCH 14, 2015

Mason Elementary School, 13 Darling Hill Road, Mason, NH

This town report is dedicated to Curtis M. Dunn, Mason's first full-time Road Agent (1973 to 2000), who has lived his entire life (so far) in Mason.

Moderator Catherine Schwenk came to the microphone at 8:55 am and requested that non-voters wear non-voter credentials and sit in the first row to the Moderator's left. There was no request for interpretive services. She indicated the fire and emergency exits and then introduced those sitting at the head table: Selectmen Charles (Charlie) Moser, Bernard (Bernie) O'Grady, Louise Lavoie and Town Clerk Debra (Deb) Morrison.

The Moderator acknowledged that preparation for this meeting is a coordinated effort of many individuals, including Assistant Moderator Mary McDonald, Select Board Assistant Jeannine Phalon, Town Clerk Debra Morrison and Supervisors of the Checklist Kathleen Wile, Dorothy Minior and Wallace Brown.

The Moderator then reviewed the procedure for voters. Voters wishing to speak should use the microphones and address any questions to the Moderator. All questions must be addressed to the Moderator and residents need to give their name at the microphone when recognized. All amendments and substantive motions must be in writing (please print your name) and signed by the maker and seconder. Five voters may make a written request prior to a voice vote or division vote per RSA 40:4A. Voters and seconders must be present at the meeting to request a secret ballot vote. Every voter is entitled to speak on a debatable motion unless the meeting, by a two-thirds vote, has ordered discussion stopped. A voter is entitled to speak a second time on the same question provided all voters who wish to speak have spoken.

The Moderator requested that audience remain seated after the meeting while the oath of office was administered to the newly elected officials. She then announced the results of the Town and School District elections. Total votes cast were 252 out of a total of 969. She declared the winning candidates elected to their respective offices.

Selectman:	Charles Moser	184
Town Clerk/Tax Collector:	Debra Morrison	222
Treasurer:	Patricia Letourneau	201
Trustee of Cemeteries:	Robert Larochelle	229
Library Trustee:	Lynn McCann	231
Trustee of Trust Funds:	Write-in	

The following articles were voted on at the polls on Tuesday, March 10, 2015.

The results of **Article 2** — To see if the Town will vote to adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Town. By petition. Requires a 3/5 vote to pass.

Yes 122 / No 127 (needed 150 to pass / Article 2 fails)

Mason School District Results

School Board Member: Write-in

District Clerk: Rebecca Partridge 206

The results of **Article 2** — To accept the reports of agents, auditors, committees or officers chosen as printed in the annual Mason School District Report.

Yes 223 / No 20 / Article 2 carries

The results of **Article 3** — Shall The Mason School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts

set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purpose set forth therein, totaling \$2,950,683? Should this article be defeated, the default budget shall be \$3,025,997 which is the same as last year, with certain adjustments required by previous action of the Mason School District, or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. Note: This operating budget warrant article does not include appropriations contained in ANY other warrant articles. (School Board recommends this Warrant Article)

Yes 219 / No 27 / Article 3 carries

The results of **Article 4** — Shall The Mason School District raise and appropriate the sum of Fifty Nine Thousand One Hundred Sixty Five Dollars (\$59,165) to implement an all-day kindergarten option?

Yes 94 / No 153 / Article 4 fails

The results of **Article 5** — Shall we rescind the provisions of RSA 40:13 (known as SB2), as adopted by the Mason School District on 9 March 2010, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law? (this is a Petition Warrant Article, 3/5 majority vote required,)

Yes 103 / No 144 (needed 149 to pass / Article 5 fails)

Moderator Catherine Schwenk called the 247th annual town meeting to order at 9:02 am.

There were 150 registered voters and 11 non-voters present.

The colors were presented by Boy Scout Troop 264, which included leaders Michael McGuire and Donald Hodges and scouts Max McDonald, Jonathan Arsenault, Max Phalon, Cole Vocell, Kaleb Kearney, Ian Alton, Mason McDonald, Mikey McGuire, Samson Hodges, James Arsenault and Drew Hodges.

The Pledge of Allegiance of the United States of America was led by Milford High School sophomore honor student Erin McGuire.

The Moderator recognized Liz Fletcher for a special recognition of retired Select Board Administrative Assistant Barbara Milkovits. Liz acknowledged that it was Nancy Richards' idea to honor Barb after 24 years of service. She presented Barb

with an engraved clock saying, “Barb knows everything and we hope she enjoys her retirement.” Barb received a standing ovation.

There was no objection to waiving the reading of the warrant.

The Moderator made note of the following errors or omissions to the 2013 Town Reports. Minutes of 2013 Town Meeting should say that Bruce Mann served for 30 years (not 25) on the Mason Planning Board. In the 2014 Town Report, a correction is made for Dorothy (Dee) Mitchell being appointed for a three-year term ending in 2016. The report of the Trustee of the Trust Fund was incomplete and handouts are available. The report will be included in next year’s town report.

Moderator Catherine Schwenk asked the question, “Is there general consent to allow Attorney Alec MacMartin to speak on behalf of Mr. and Mrs. Huston?” General consent was approved.

It was advised by legal counsel that Article 3 – a bond issue – requires that it be the first item of business and further that it requires 2/3 vote by ballot with the polls being open for one hour.

Article 3: Charlie Moser moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Seventy Six Thousand Five Hundred Dollars (\$76,500) for the purpose of purchasing a backhoe at a cost of One Hundred Five Thousand Dollars (\$105,000) less trade in credit of Twenty Eight Thousand, Five Hundred Dollars (\$28,500) for the Mason Highway Department and to authorize the issuance of a five (5) year bond in accordance with the provisions of the Municipal Finance Act (RSA 33) in the amount of Seventy Six Thousand, Five Hundred Dollars (\$76,500) and to authorize the municipal officials to issue and negotiate such bond and to determine the rate of interest thereon. Recommended by the Selectmen. (2/3 ballot vote required)

Charlie spoke on the issue of the backhoe since it failed last year. We received a good trade-in and a good purchase price. The old backhoe has a lot of problems. It’s very old and unsafe with about 10,000 hours on it. We need a backhoe as well as a loader to do the necessary work on town roads.

Road Agent Gary Lizotte (non resident) was given permission to speak. He spoke on the need as well and described how dangerous the current backhoe is to drive and the problems with the machine itself. A question was asked regarding how long a backhoe will last. Response: It’s all about the maintenance and the correct operator.

Nancy Richards lent her timer which the Moderator set. Ballots were handed out and the polls opened at

9:20 and closed at 10:20 am. Yes 129 / No 13 / Article 3 carries

Article 4: Bernie O’Grady moved and it was seconded to see if the Town will vote to raise and appropriate the sum of One Million Six Hundred Twenty Nine Thousand, Twenty One Dollars (\$1,629,021), which represents the operating budget, or take any other action relative thereto. Said sum is exclusive of all Special or Individual Articles addressed. Recommended by the Selectmen. (Majority vote required)

Walter Alford moved to amend Article 4 “such that the Town of Mason NH adopt a budget committee pursuant to RSA 32:14 Adoption under line II, and that the Town adopts of budget committee of three members at large appointed by the Moderator for a one-year term, starting from today, pursuant from line IV.”

Charlie objected on a point of order “that we’re discussing the budget. Line item amendments are appropriate.” The Moderator ruled that the motion to amend was out of order and the amendment fails.

Walter Alford questioned line item 6026-06 regarding telephone fees. “We’re spending too much. Is a committee possible?”

Mary Wolfe questioned the credit on line item 6005-03 regarding health insurance. Charlie said it was a refund from the state.

Gary Elsworth asked why the amount in the assessing line item, 6003-01, was so high. Charlie said that last year we failed to plan for cyclical assessing. Approximately one-fifth of the town gets assessed each year.

Walter Alford made a motion to amend Article 4, section 6006, Planning and Zoning, with new figures on each line item. Seconded by Garth Fletcher. Pat Letourneau spoke as clerk of the Board of Adjustment regarding the salaries and explained how the board worked. Motion to amend Article 4 fails.

Walter Alford made a motion to amend Article 4, section 6007, General Government Buildings, with new figures on each line item. Seconded by Steve Tamulonis. Charlie said that line item 6007-05 (repairs and maintenance) was increased due to the endless maintenance needed to the buildings. Heating costs are at a low right now but “we can’t predict that they’ll stay low.” Stanley Brown asked why the amount was raised so much. Bernie said that they have several project in mind like fixing the roof on the old schoolhouse on Valley Rd. They’ve also consolidated all building maintenance. Motion to amend Article 4 fails.

Gary Elsworth asked that if line item 6008-04, worker’s comp, is based on salary, why are the numbers not jiving? Town bookkeeper Brenda Wiley responded that insurance companies were ordered to give money back on worker’s comp last year that we’re not getting this year.

Walter Alford wanted to know why the telephone amount for the highway department in line item 6019-03 is so high. Charlie said that it includes Internet and is a commercial rate. Jeannine got our rates lowered for this year for several departments.

Shawn Jodoin said that Police Chief Barry Hutchins is retiring and why is the salary remaining at \$82,000? Charlie replied that Barry is retiring and they haven’t hired a replacement. They need to keep the salary commensurate with experience. They’re leaving enough money in there to work with depending on their future hire. Shawn “finds it excessive” and made a motion to amend line item 6012-20 from \$82,348 to \$65,000. Walter Alford seconded. Shawn said he doesn’t think there’s much happening

in this town, to much disagreement from the audience. The Moderator told him he was out of order. Charlie said they are looking for a working chief with a decent salary and they need room to negotiate. He would like the town to “trust the selectmen to find the right person at the right price.” Devan Fletcher noted that there was \$60,000 remaining because the Chief’s already worked the first quarter of this year.

Shawn Jodoin requested a ballot vote (as per RSA 40:4-a) on line item 6012-20 regarding the police chief’s salary signed by himself, Harvey Jodoin, Alan Wolfe, Mary Wolfe and Paula Babel. Ballots were handed out, polls opened at 10:22 and closed at 10:27 am. Yes 48 / No 103 / the Amendment fails

Walter Alford questioned line item 6012-08, detail expenses. Chief Hutchins explained that line item has always been complicated, it never comes out to the true amount. If payments don’t come by the end of the year, it may create an offset. They still have outstanding bills. Jeff Babel questioned heating/vehicle fuel line items for highway, police and the town offices. Charlie said we’re still using the same vendor (Ciardelli Fuel Co.) but are looking at costs. It may be time to look at other options. Jeff said this should be done every year. Jeannine said she’s currently looking at different companies and bids are submitted in July. The Moderator encouraged everyone to participate in the budget prep process.

Gary Elsworth asked why health and dental isn’t broken down by department. Brenda said that HIPAA prohibits breaking it down because we’re a small town and it’s against the law. Garth Fletcher said there should be a cautionary note regarding the budget. “The interesting figure is the expended number. Look at the money spent the year before. We should leave some padding and not shrink it down to nothing. We don’t want to run out.”

Cheryl Greenwood spoke about line item 6019-19 saying it’s like heating a sieve at the highway barn. What are the plans to remediate that? Bernie acknowledged that there’s a problem with the highway barn that the town needs to fix. We should see activity on that shortly. Icicles have grown on the inside of the building. They got estimates on insulating the existing building but more research is needed on its needs. Stanley Brown asked if the decision to go to heating oil was a mistake. Other towns use scrap wood to heat. Our existing building was built when it was allowed to be lightweight. New building, new location, radiant floor heating? Outside wood boiler? “Good luck.”

Walter Alford asked why hospitals are not replacing certain equipment, referring to line item 6014-19. Fire Chief Dave Baker said that some items are replaced and a good chunk includes batteries. They cannot replace out of the ambulance and batteries are the big charge on this line item. Walter decided not to propose amendment but wants to point out that we’re taxed on what we agree on, not what’s been spent.

Article 4 carries.

John Lewicke moved to advance Articles 12 and 13 before Article 5. Motion to advance Articles 12 and 13 carries.

Article 12: Charlie Moser moved and it was seconded to see if the Town will authorize the Board of Selectmen to take all reasonable and prudent actions to oppose the proposed Northeast Energy Direct high pressure gas pipeline, lateral line, and appurtenances, and all reasonable and prudent actions necessary to mitigate the impact thereof on the land and people of the Town of Mason. Such actions may include but are not limited to participating directly in all Federal and State regulatory processes related to such pipeline project, joining in coalition with the selectmen of other affected New Hampshire towns in opposing or mitigating the effects of the proposed project, and hiring legal professionals and consultants to advise and appear on behalf of the Town of Mason in regulatory and/or judicial proceedings related thereto. This authorization shall remain in effect until rescinded by a vote of the town meeting. Recommended by the Board of Selectmen.

Charlie explained that this article is in opposition to the proposed pipeline which began in January. This article is “to send a message to the pipeline companies and will give the selectmen authorization to act in opposition to the pipeline. The message was clear from the townspeople.”

Joe McGuire spoke in support of these articles. Details are murkier than in the beginning when it was first explained. Committees have been formed in town to discuss and look into the issue. 1) Things they don't like: Facts are hard to come by. 2) What are we going to do about it? Appropriate funds in Article 13. The Kinder Morgan pipeline will be a 36" pipe that will run across north Mason with a lateral 10" line that runs down through town to Fitchburg. There will be an 80K industrial compression station complex that will run 24/7/365. This is slated to go through 17 towns and 122 properties. Land may be taken by eminent domain (the original intent was for public good). The law was changed to include private corporations. Mason will have 72 properties (about 9%) affected. He spoke about the incineration zone should the pipe explode. Twenty percent of the homes are potentially affected. We will not have access to this gas, it's mostly slated for export. The power companies will charge more. Kinder Morgan (KM) will be paying taxes, but that property will no longer be marketable and taxes will reflect that. KM says this should not affect property taxes and we should not need to improve our fire department. Town roads will take a hit with heavy machinery to dig tunnels. It is possible that more compressions stations could be added after initial construction. There will be monthly foot patrols, aerial patrols and the land will be sprayed with an herbicide. According to KM, this won't hurt water resources. This will divide the town into three pieces. KM originally said they would co-locate with transmission lines, but not really. Should we roll over and go with it? “We're a town of rural characters.” Once filed, it will probably come true and we should try to kill this effort before their filing. This is what happened in northern Mass. and the time to act decisively is now. Hollis has resources and was successful in removing the threat. We need an attorney and an engineer to do research. There will also be fundraising on other efforts.

Jen Schongar talked about the reasons she chose to live in Mason. “If the pipeline and compression station come, we will lose these qualities with sound, light and particulate

pollution.” She gave some statistics on existing compression stations. “This is not how we want to live. We need to stop this.” It will sound like a large diesel truck idling in your driveway. Pipelines leak and contaminate the water supply. She described the cleaning process of the pipe which is left to leach on the ground. She questioned the safety of having possible explosions with two pipelines. “We don’t have the equipment or manpower to fight these potential disasters. There are no guarantees that KM will pay enough in taxes as promised. The value of pipes and compression stations decrease with age.”

Pat Letourneau reminded everyone that the tax bill came down this year so we have the money to fight this.

A motion was made to move the previous question and vote on Article 12. Article 12 carries unanimously to lots of applause.

Article 13: Bernie O’Grady moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Eighty Thousand Dollars (\$80,000) to be expended at the discretion of the Board of Selectmen in opposition to the proposed Northeast Energy Direct high pressure gas pipeline, lateral line, and appurtenances, and/or to minimize the impact thereof on the land and people of the Town of Mason, including but not limited to expenditures for legal representation and consultants, land use planning and zoning consultation, public information purposes, administrative and court filing fees, participation in multitown coalitions, and any and all other expenses reasonably related to opposing said pipeline project and/or mitigating the effects thereof. This will be a non-lapsing appropriation per RSA 32-7, VI and will not lapse until December 31, 2018. Recommended by the Board of Selectmen.

Bill Rendle made a motion to amend Article 13: “The Board of Selectmen shall establish a citizen’s subcommittee to make recommendations to the Board of Selectmen before any expenditure reasonably expected to be greater than \$10,000. Joe McGuire seconded. He explained that they would like to assist the selectmen without restricting them as there’s lots of “spade” work to be done. The amendment to Article 13 carries.

Walter Alford asked for clarification on the non-lapsing appropriation – we can spend \$80,000 by 2018.

Article 13 carries as amended.

John Lewicke moves to restrict reconsideration on Article 12 so it can’t come up again or be reversed today. Stanley Brown seconded. The motion to restrict reconsideration carries unanimously and the process was repeated for Article 13. The vote on Article 13 carries unanimously.

Article 5: Louise Lavoie moved and it was seconded to see if the Town will vote to raise and appropriate the amount of Forty Five Thousand Dollars (\$45,000) to purchase and equip a police cruiser with the funding as follows: Thirty Six Thousand Dollars (\$36,000) from the Police Cruiser Capital Reserve Fund, created for this purpose and the balance of Nine Thousand Dollars (\$9,000) to come from general

taxation, or take any other action relative thereto. Recommended by the Selectmen. (Majority vote required.)

Walter Alford made a motion to amend Article 5, seconded by Ted Hauri, "such that the monies in the capital fund referenced in Article 5 are not to be expended until the current and/or future police chief presents in writing to the Board of Selectmen and the Town, the pros and cons financially of the full purchase versus a capital lease program such as the ones in use by the Brookline PD and the Hollis PD (their expenses are 26% less than their 2008 budget line was for those items which was the last time they purchased cruisers outright). Further, the monies should be expended until the new police chief is hired and can weigh in on the needs and viability of the procurement options. Surrounding town are leveraging this option with interest rates as low as 1% which is less than our TAN rate. It would be remiss not to investigate those options before expending the monies in the capital fund."

Louise spoke and said that the \$9,000 is about 5.5 cents on the tax rate which is minimal and they're trying to build the capital reserve fund to balance this out. Sgt. Kevin Maxwell said that the two cruisers are close to 80,000 miles. He's not sure what we'll get on a trade to offset the cost, but it's time to replace one of the cruisers.

Alan Wolfe made a motion to amend to oppose Article 5. He requested a ballot vote on the article signed by himself, Mary Wolfe, William Weiss, Marion Thompson, Mike McGuire and Steve Bibeault. He cited an incident last July when there was a disturbance in his neighborhood. His wife called the police and was told there was no one on call at night. The State Police would have to be notified. He suggested we have a part-time police force and the police department budget is pretty high. He feels the cruisers jump the bottom line too high. Chief Hutchins responded by saying his figures are not accurate. "It's \$9,000 per year, not \$45,000." He said the vehicles need to respond with the proper equipment. Our town roads dictate what type of vehicles are needed.

Walter Alford moved to amend Article 5 so as not to expend funds until a comparison is made and a new police chief is hired. Seconded by Ted Hauri. Chief Hutchins spoke on the needs and cost process involved in buying a vehicle for the PD and said that the process moved to the capital reserve system to slowly build the amount necessary to accommodate vehicle rotation.

The polls opened at 11:42 and closed at 11:49 am. Yes 91 / No 40 / Article 5 carries

Article 6: Charlie Moser moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) for the repair and maintenance of the Town's paved roads, or take any other action relative thereto. Recommended by the Selectmen. (Majority vote required)

Charlie spoke on this article and said that they established a Paved Road Committee last year. As a result of their study, we now have a five-year plan for restoration of the paved roads. Bernie O'Grady said that copies of the plan are available on the town web site. The committee did a complete study of each paved road and for the next four years, we would need that \$50,000 from this warrant article. Each road would then be addressed and maintenance applied after that.

John Lewicke said he would hope that the highway department would address the dirt roads as well.

Article 6 carries.

Mark McDonald made a motion to advance Article 18 before Article 7. Seconded by Michael McGuire. Motion to advance Article 18 carries.

Article 18: Charlie Moser moved and it was seconded “Shall the Town of Mason vote to adopt the provisions of RSA 72:61 through 72:64 inclusive, which provide for an optional property tax exemption from the property’s assessed value, for property tax purposes, for persons owning real property, which is equipped with photovoltaic (solar energy systems), intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under this statute. From the New Hampshire Office of Energy and Planning: “The goal of the exemption is to create a tax neutral policy within a municipality that neither increases an individual’s property tax, nor decreases the municipality’s property tax revenues. By implementing it as a tax neutral policy, homeowners do not have a disincentive of higher property taxes for installing a renewable energy system, since there is no net reduction in municipal tax revenues, other taxpayers in a municipality are not affected.” (as petitioned)

Mike McGuire spoke on this article saying this was stated on the state’s energy web site. He said that 97-98 town have adopted this and you are permitted to generate and use your own power. Without incentives, it takes about 25 years to pay down the investment in your system. Generally it takes longer to pay them off than it saves. In March 1975 Mason implemented the solar exemption in the amount of \$3,000. This warrant article proposes that whatever you spend on your system you will not be taxed on. Ted Hauri said that it would be ironic to oppose the pipeline and then oppose renewable energy.

Mark McDonald made a motion to strike out “optional” property tax and add after intended for use at the immediate site, “or by approved group net metering” saying, “If you live in a section of town where there may be restrictions, this would provide for another lot in town where you could put up an installation if you can’t put it up at your home.”

Devan Fletcher asked if this amendment would only apply to photovoltaic or would it cover other alternative energies?

Charlie said we need to be wary of the authorizing statute (RSA). He’s not sure if it’s expansive enough to cover solar hot water. Mike McGuire replied that yes, it was. Ann Moser stated she’s been off the grid for 35 years. Her panels have never been replaced. “It’s easy,” she recommends.

Bryan Herrin asked if this was a reoccurring exemption. Charlie said it applies every year the solar panels are on your home. The value of the panels/system would be excluded from the value of your house. Motion to amend Article 18 carries.

Leland Craig had a point of order regarding the wording and made a motion to reconsider. The Moderator asked if he voted with the prevailing side. He said yes. Devan Fletcher made a motion to amend Article 18 to strike the word “photovoltaic.” Seconded by Donald Hodges. This opens it up to any solar application as covered by state statute. Motion to amend carries unanimously. Article 18 as amended carries unanimously.

Article 7: Bernie O’Grady moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Fire Department Building Reserve Fund previously established. Recommended by the Selectmen. (Majority vote required.)

Fire Chief Dave Baker said he’s seeking to add \$10,000 to capital reserve so they don’t need to come forward with a large warrant article. Article 7 carries.

Article 8: Louise Lavoie moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Twenty Thousand Four Hundred Ninety Six Dollars (\$20,496) for the purchase of four (4) Scott AP75 Airpacks with face pieces for the Fire Department. Recommended by the Selectmen. (Majority vote required)

Chief Baker wants to make a minor amendment. This was written last year and the Scott people have come out since then and he would like to make a model change. Ken Spacht seconded. Strike out “AP” and replace with “XP.” Amendment to Article 8 carries.

The current air packs are 23 years old. Philip Phalon and Ken Spacht demonstrated the use of the airpacks. The audience got a little punchy. The new packs are much more comfortable. They’re staying with the low- pressure bottles which have a shelf life of 15 years and a 30-minute limit.

Article 8 as amended carries unanimously.

Article 9: Charlie Moser moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Two Thousand Three Hundred and Ninety Two (\$2,392) for the purpose of purchasing one (1) Scott RIT Airpack. Recommended by the Selectmen. (Majority vote required)

Chief Dave Baker said this goes along with the previously approved packs and that these are lifesaving devices for the firefighters. It’s a backup air supply to the buddy breathing valve, including the valve and mask, giving them additional air. Walter Alford asked if the pack has an option for a hose attachment. The Chief said this unit will sit in the truck. They only have four packs this will work with – the ones we bought and the new replacement packs. Article 9 carries unanimously.

Article 10: Bernie O’Grady moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Four Thousand Seven Hundred Fifty Dollars (\$4,750) for the purchase of five (5) SCBA Carbon Fiber Bottles. Recommended by the Selectmen. (Majority vote required)

Chief Baker stated that this article spreads out the expense over time. Article 10 carries unanimously.

Paula Babel made a motion to move Article 16 before Article 11. The Moderator denied the request and will carry on in order as these articles go together.

Article 11: Louise Lavoie moved and it was seconded to see if the Town will vote to establish a 250th Anniversary Celebration Expendable Trust Fund per RSA 31:19-a, for the 250th Town anniversary celebration in 2018 and to raise and appropriate Two Thousand Dollars (\$2,000) to put in the fund, with this amount to come from taxation; further to name the Selectmen as agents to expend from said fund. Recommended by the Selectmen.

Charlie Moser said, "We need to celebrate this great anniversary. It was strongly suggested by Curt Dunn every time I saw him. If nothing else, do it for Curt!" There was a comment made that it should come from donation, not taxation.

Treasurer Pat Letourneau said that "if we put that into a money market, it will earn \$600 in interest." John Lewicke disagreed with her math.

Article 11 carries.

Article 12: Louise Lavoie moved and it was seconded to see whether the Town will vote to authorize the Selectmen to take action to release restrictive covenants that have been placed on Map B, Lot 24, so that the owners may construct lawful improvements on this parcel, and, further, to authorize the Selectmen to convey any interest in said property necessary to facilitate the same, for such consideration and on such terms and conditions as the Selectmen deem prudent and in the best interest of the Town.

Representing Alfred and Tamara Huston, Attorney Alec MacMartin explained that the parcel was purchased in the early '90s and the perc test did not pass. The selectmen sent a deed of covenant memorializing what had happened and it created a greater restriction on the property. As with current use, a fee should be paid to release it. Charlie Moser said that the current board did not place the restriction and they don't have the authority to release it and convey it back. A warrant article would become necessary. After the restriction is removed, no further restrictions would be imposed and would need to be conformed to the property itself.

Pam Lassen was wondering how the warrant article was proposed. Charlie explained they were approached by the Hustons and asked to put on this warrant article. Realtor Carol Anne Bennett had a client who wanted to place a small barn on the parcel but was denied. Garth Fletcher wondered about the history and the precedent being set. He said the owners have profited by the reduction in taxes by current use. "Is it in the town's best interest in having these restrictions lifted?"

Charlie said this article implies there will be a charge in regards to the change that can be negotiated. This came up in a 2010 warrant article which failed at that time. Bob Larochelle said, "Let's let them do this." Stanley Brown said, "It won't pass a

perc test but we'll allow animals on the property which will do what? Why is this an improvement?" Atty. MacMartin replied that any change will require compliance with existing zoning but it lets them explore some use of the property.

Article 14 carries unanimously.

Article 15: Charlie Moser moved and it was seconded to see if the Town will urge; That the New Hampshire State Legislature shall join more than 500 municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a Constitutional Amendment that 1) clarifies that constitutional rights were established for people, not corporations, unions, or other artificial entities and, 2) guarantees the right of our elected representatives and of the American people to safeguard fair elections through authority to regulate political spending; That the New Hampshire Congressional delegation shall support such a constitutional amendment; That the New Hampshire State Legislature shall support such an amendment when it is approved by Congress and sent to the State for ratification; That the record of the vote approving this article shall be transmitted by written notice to Mason's Congressional delegation, and to Mason's State Legislators, and to the Governor of New Hampshire, and to the President of the United States, informing them of the instructions from their constituents, by the Town of Mason's Office of the Selectmen within 30 days of the vote. (as petitioned)

Doug Whitbeck said this article tells your local, state and congressional officials the value of your voice in local government. It protects from the influence of big money (such as with the pipeline) and limit campaign contributions in spending. Don Hodges said he opposes restricting speech of any kind. Garth Fletcher disagreed with the disagreement. "Corporations are not human beings and have unlimited funds to further their own agenda and take over our government. Our voices become irrelevant and is a cancer on our society." Joanie Lane said we need our constitution enforced. Article 15 carries.

Article 16: Bernie O'Grady moved and it was seconded to see if the Town will vote to discontinue the practice of paying for any medical and dental benefits for any town employee that is not currently and actively employed full time by the Town of Mason and to rescind and discontinue paying for anyone receiving this benefit. To be determined by a ballot vote. (as petitioned)

Bernie spoke on this article stating that, "Benefits were negotiated a long time ago and this is problematic on several levels. Town counsel advised that we are likely to lose if we go to court. To discontinue this practice going forward is a whole different thing. It's a difficult thing to continue."

Paula Babel said she drafted this article because she feels it's excessive. It could account to millions of dollars over the years and could bankrupt the town. Charlie responded that this benefit is expensive and could be perilous to the town regarding a large number of employees. It would be grossly unfair to revoke this benefit to the people who were given these benefits with the blessing of the Board of Selectmen. He agrees with town counsel in that we would be headed to court if this went through. This is a matter of honor with that promise and understanding and would be dishonorable to allow this. If the policy is reworded, it is unfair to people close to that retirement period.

Shawn Jodoin asked when this was written and placed into policy. Should this have been allowed in the first place? Jeff Babel questioned the selectmen's "authority to dole out this benefit without the governing body's authority." John Lewicke asked if we should differentiate from going forward and have a motion next year. Bill Rendle asked if Medicare was available for these retirees. Charlie said the policy needs to be rewritten and was maybe hastily adopted.

Barbara Milkovits spoke and said that this is "a very personal issue." She was honored earlier for her service to the town and a promise was made. "We three retirees worked very hard for this benefit. Are you a town of decent moral people? I am willing to fight for this." Linda Cotter Cranston said she finds this "totally insulting. A promise is a promise. You don't have to agree, but this was promised. Let it ride, change it for the future."

Suzanne Kelly asked what the cost is to the taxpayer. Brenda said that there are three people on this plan. "They won't live forever and it will *not* run into the millions. For a regular household, it costs less than \$100 per year."

Mary Wolfe said she's worked at a hospital for many years. Their pension and benefits have been taken away. "This is a business and you can't run a business on emotion." Many things have been taken from her and she can't go to court to get them back.

Dave Morrison read a letter he had written describing his work history for the town highway department over the course of 38 years. Pat Letourneau said, "We are not a business. This is a town, not a for-profit. We ask people to serve our town on a 24-hour basis. We don't want them to work somewhere else. We can't just tell someone they have to do it. We can't afford to pay so we agreed to give them their benefits. We made a promise. We've already voted against people like Kinder Morgan who don't keep their promises." Pam Lassen expressed the same sentiment. A motion was made to move the previous question. Motion carries.

A ballot vote was requested by Paula Babel, Mary Wolfe, Alan Wolfe, William Weiss, Christine Weiss and Carol Iodice. Polls opened at 1:27 and closed at 1:34 pm. Yes 15 / No 84 / Article 16 fails

Article 17: Louise Lavoie moved and it was seconded to see if the Town will vote to require any town employee that receives medical and dental benefits to contribute 20 percent towards the cost of medical and dental benefits: effective immediately. To be determined by a ballot vote. (as petitioned)

Mary Wolfe requested a ballot vote signed by herself, Alan Wolfe, Marion Thompson, Christine Weiss, Teresa Wiley and Mike McGuire. She stated that she's worked in the medical field for 37 years. Insurance continues to rise for various reasons. "We need to look for alternatives." She was on a committee several years ago to provide good coverage for less money which they presented to the selectmen. Why not make this fair and make the employees pay the 20% of their coverage? Louise responded that, "We only have a small number of employees who receive the full benefit," and she is against this article.

Anna Faiello spoke and suggests that to follow the corporation model is wrong. "This is a town, a community, and we live together. Do we want our children to follow the corporate model? Do we care about each other or not? Are you happy with what your business is doing to you? We need to live according to our own principles. This is not the principle Mason is working for." Paula responded that "\$15,000 is a lot of money to her as a taxpayer. Twenty percent is not a lot of money to pay, it's a fairness issue."

Charlie pointed out that we have only three people at the full level. "You are giving an immediate cut in pay to these people." Cheryl Greenwood said that "If we're going to be fair, we need to see if these people are being paid fairly." Pat Letourneau said, "No one ran against any of the incumbents. You want people to do this for you but you don't pay them to do it. You pay them salaries, not hourly."

Chief Hutchins reminded everyone about the actual impact and that several years ago "you wanted to change it to 80/20, which is what happened. Now you want another 20%?" A motion was made to move the previous question. Motion carries.

Ballot count starts at 1:47 and ends at 1:55 pm. Yes 23 / No 74 / Article 17 fails

Article 19: Bernie O'Grady moved and it was seconded that the gravel part of Starch Mill Road shall be restored to the width, grade and appearance of five years ago. Excess piles of gravel and other material shall be removed. Drainage shall be restored such that most water flows into the woods and drainage streams adjacent to the road rather than running in canals in the road. Landowners and abutters shall be consulted by the highway department as to the prior condition, and the road shall be restored according to their recollection and wishes. Lawns, woods and other property adjacent to the road shall also be restored. If this requires restoration of loam, plantings, etc., it shall be done by the highway department in accordance with landowners' recollection and guidance. (as petitioned)

Bernie spoke about the needs of this road being the same as all dirt roads. He's afraid this will give license to some to be a pain in the neck to the road agent ("there's always one"). He doesn't need a road full of experts to tell him how to do his job. He does not support this article.

John Lewicke said, "This is not the same road as five years ago. A tree that used to be several feet out of the road is now three feet into the road. Water runs onto the road rather than off." He suggested that all Starch Mill Road residents support this article. Bernie replied that there have been improvements to this road. A large boulder that was in the road has been removed. "Should we drag it back into the road?" John said the road has been widened by several inches every year.

Charlie said there have been lot of complaints about the grading the last couple of years. He does not want to remove the discretion of the Board of Selectmen and the road agent in how the roads are to be maintained.

Pat Letourneau said that this article is too open-ended and doesn't address any road other than Starch Mill. Gary Elsworth said he's tried to address the prior select boards and has never had previous trouble with this road. He has spent many hours himself

working on the road because the material on the road is being pushed off into the woods and expanded. He stated that Dave Morrison should be hired to train the grader operator. Pam Lassen asked if there was any idea how long it would take to properly crown the road back to its original state. The crown was destroyed immediately and trees are now in the road. "I would hate to see some of these beauties go."

Stanley Brown asked that if we go back five years, will it go back to narrower, windier, etc.? He doesn't think the grading is as horrific as being presented. Dave Morrison disagreed with throwing gravel off to the side. "You bring it back in. You don't have to throw it off into the woods."

A motion was made to move the previous question. Motion carries. Article 19 fails.

Garth Fletcher announced that "as former Deputy Treasurer, I saw each selectman take one day a week to keep the office open during Barb Milkovits' medical leave. I'd like to give them a round of applause." Which they then received.

The Moderator read a note of appreciation to Police Chief Barry Hutchins. "Chief Hutchins has worked hard to keep us safe. He's worked in a series of offices in the Town of Mason. First in the Town Hall, the Town Clerk's office, then to the second floor of the Capt. Benjamin Mann House where the evidence room was the stairway to the attic. In 2009, his department was moved into a new building. He initiated a program for a K-9 unit where Barry and his dogs used their skills to advantage both inside and outside of town. He built a police department for us that demonstrated his leadership skills and dedication to the town and its citizens. Most importantly, he and his staff have kept us safe. Please join me as we express our appreciation to Chief Barry Hutchins." The Chief received a standing ovation.

Charlie Moser announced that they have arranged a meeting with Kinder Morgan to be held at 8 am on March 24 at the MES multipurpose room. There will be a brief presentation followed by a question-and-answer session. They will be limiting the time to about one and one-half hours.

On motion of Michael Bromberg and duly seconded, Town Meeting was adjourned Sine Dai at 2:16 pm.

At the conclusion of town meeting, Moderator Catherine Schwenk installed Selectman Charles Moser, Treasurer Patricia Letourneau, Town Clerk Debra Morrison and Cemetery Trustee Robert Larochelle.

Respectfully submitted,

A handwritten signature in cursive script that reads "Debra Morrison". The ink is dark and the signature is fluid, with a large initial 'D'.

Debra A. Morrison
Town Clerk

PLODZIK AND SANDERSON 2014 AUDIT

PLODZIK SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street e Concord . New Hampshire . 03301-5063 e

603-225-6996 e FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Mason
Mason, New Hampshire

Report on the Financial Statements

We have audited the accompanying statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Mason as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Basis for Adverse Opinion on Government Activities

As discussed in Note 1-B to the financial statements, management has not recorded the capital assets and related accumulated depreciation in the governmental activities, and accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that capital assets, including infrastructure, be capitalized and depreciated, which would increase the assets, net position,

and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

As discussed in Note 17 to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Adverse Opinion

In our opinion, because of the significance of the matters described in the “Basis for Adverse Opinion on Governmental Activities” paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Mason, as of December 31, 2014, or the changes in financial position thereof for the year then ended.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Mason as of December 31, 2014, and the respective changes in financial position and the respective budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management’s Discussion and Analysis - Management has omitted a Management’s Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise of the Town of Mason’s basic statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

December 8, 2015

Plodzik & Sanderson
Professional Association