

New Hampshire Department of Revenue Administration  
109 Pleasant St., Concord, NH 03301

TECHNICAL INFORMATION RELEASE  
TIR 2009-010 July 30, 2009

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.).

**REDUCING APPROPRIATIONS TO OFFSET STATE REVENUE REDUCTIONS**

Section 4 of Chapter 229, Laws of 2009 authorizes a municipality to call a special meeting to consider reduction or rescission of specific appropriations made at the annual meeting for the fiscal year beginning 1/1/2009 or 7/1/2009, subject to the following:

1. Municipalities that have adopted the provisions of SB2, may elect to hold and conduct the meeting in accordance with this chapter without regard to the provisions of RSA 40:13.
2. Only the governing body can call such a meeting. No petitioned warrant articles can be put in the warrant.
3. The amount of reduction or rescission must be specified in one or more articles in the posted warrant. No posted budget form is required.
4. The voters may approve or disapprove any of those proposed reductions or rescissions of appropriations or may approve lesser reductions; however, they cannot approve larger reductions, address appropriations not in the warrant, or increase appropriations.
5. The governing body must hold a public hearing at least 14 days prior to the meeting, which must be noticed in at least 2 public places, including the municipality's website, at least 7 days prior to the hearing.
6. The meeting must also be posted at least 7 days in advance, in the same manner as the hearing with an additional notice published in the newspaper 7 days in advance of the meeting. If there is no newspaper of general circulation, then notice must be published in an additional public place within the municipality.
7. Special meeting documents must be submitted to the Department of Revenue Administration in accordance with RSA 21-J:34 prior to receiving a 2009 property tax rate. No posted budget is required, however, please submit the warrant, minutes, and an MS-2, MS-22, or MS-32 (as applicable) indicating only the voted reductions on the appropriate line(s). Please print "**REDUCE**" in large letters at the top of each reduction special meeting document.

For more information please contact the Municipal Services Division at (603) 271-3397 for assistance with timelines, posting requirements, or warrant article construction.

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 109 Pleasant St., Concord, NH 03301 or by contacting them at (603) 271-2191.*