

**COMMITTEE ON ACCOUNTS,  
ENROLLMENT & REVENUE ADMINISTRATION**

**September 17, 1996**

**5:15 PM**  
Executive Conference Room

Chairman Elise called the meeting to order.

The Clerk called the roll.

**PRESENT:** Alderman Elise, Alderman Soucy, Alderman Shea, Alderman Pariseau,  
Alderman Hirschmann,

**MESSRS.:** Joanne Shaffer, Asst. Solicitor Arnold, Bob MacKenzie, Ken Edwards,  
Randy Sherman, George Copadis, Armand Gaudreault

Chairman Elise called the first item on the agenda item #3:

- . Communication from Alderman Pariseau recommending the City exercise its right to review all payments in lieu of tax arrangements currently in place and suggesting that the Board designate the Committee on Accounts, Enrollment, and Revenue Administration as the group to review current arrangements and, if appropriate, re-negotiate and make recommendations back to the Board.  
(Note: representatives from MHRA expected to attend.)

Chairman Elise continued by saying that before we start, I know that Ms. Shaffer attended a Conference regarding this particular issue of Municipality. I think it would be helpful if she gave us a recap of general comments that communities made.

Ms. Shaffer said that was a different type of issue.

Alderman Pariseau said that currently what it is, Madam Chairman, is that State Statute allows the City to negotiate with the provider of the housing such as the Manchester Housing Authority. To come up with a figure that both can live with, in lieu of tax, now if no decision is made between the City and the Housing Authority. The City has a right according to this 7223K, to access the Housing Authority, 10 percent of the cash income. If they get rentals, whatever that is I assume we will find out, in lieu of taxes. The purpose of my letter was to find out #1 how much the Housing Authority is currently paying in lieu of taxes? If we could get an increase in that amount for what we provide the Housing Authority? If not, recommend to the Full Board that we go what is allowed by the State Statute the 10 percent of rental income.

Chairman Elise recognized Ms. Shaffer.

Ms. Shaffer said that if this gentleman wanted to address that, she had a copy of what they paid the City last year.

Mr. Edwards introduced himself, and said that he was Director of Housing Operations for the Manchester Redevelopment Authority. One of our five Commissioners has just joined us Mr. Aubin. Chairman Copadis, I understand is on his way, I think he had planned to attend this meeting, also. I have a fact sheet, I only have 10 copies, I did not realize the crowd would be so large. We can start circulating these. I think this will answer most of your questions. The Housing Authority exists under State Law RSA:203. That's a law that is specifically written for Housing Authority it does not apply to any other type of affordable housing. RSA 203 basically establishes how a Housing Authority can exist within a community. In 1950, the City of Manchester decided that it would participate in a public housing program. From that date to this date it has continued that participation through a co-operation agreement that exist between the City of Manchester and the Manchester Housing Redevelopment Authority. That cooperation agreement establishes what the Federal Government will provide in terms of its obligations and what the City will provide in terms of its obligations. Basically, what the Federal Government agrees to provide through that agreement, an operating subsidy that makes up the difference in what we collect in rent and what it costs us to operate. Also the cost for construction of new housing and the modernization of existing housing.

Chairman Elise asked whether he was giving the definition of what the operating subsidy does?

Mr. Edwards said that the operating subsidy is the difference between what our operating costs are and the rent that we collect. The fact sheet has the numbers on what the current subsidy is. It is \$2.0 million.

Chairman Elise asked whether the City pays them an operating subsidy?

Mr. Edwards answered no. The Federal Government provides the operating subsidy to make up the difference. It's what are total costs are and what we collect for rent from residents who are income eligible to live in our housing, both elderly and families. The distribution between elderly units and family units is listed on the top of your fact sheet.. We have 1,154 units in 112 buildings scattered around Manchester of which 774 are elderly units and 380 family units with housing. As I said, the Federal Government provides the money to construct, maintain and manage the housing. The City agrees to provide all the services as it does its other citizens in the City of Manchester. It also accepts a payment in lieu of taxes that is based on a formula that the Federal Government provides. That formula is that the payment in lieu of taxes is computed by taking the total rent collected minus the utility cost and then 10 percent of that. In your fact sheet you will see what the Housing Authority has paid every year since 1984. The reason it fluctuates, is that utility cost increase, and some year's rent goes down. If the economy is particularly poor, then the ability of the residents to pay rent is lower and therefore the payment in lieu of taxes goes down. When rents increase or if utility costs stay the same or do not increase, then the payment in lieu of taxes goes up. For 1996, we are projecting a \$114,329, last year the actual payment was \$111,053. Just to try to give you some sense of what the Housing Authority contributes to the overall economy of Manchester. We have tried to indicate what we pay in utility costs also what payment is made to Section 8 landlords. Mr. Edwards continued to explain that Section 8 landlords are properties not owned by the Housing Authority. These are properties are leased by income eligible families or elderly in Manchester and paid to private landlords. That amounts to \$5,261,698 projected through September 30 of this year. As I indicated, the utilities are listed, our maintenance contract, service contracts, our extra-ordinary maintenance, sundry, legal, resident service programs. I am sure many of you are familiar with the congregate housing programs that we run in the elderly hi-rise that provide meals and housekeeping for the elderly who lives in those buildings. We have contracts for the provision of hot meals and so forth. All of those things contribute to the communities' economy.

Alderman Pariseau asked where do we get the figure \$1,130,000 if the rents collected are \$2,740,000 would not that be the figure. I do not see anything in the State Statute 7223K that allows deduction for utility and whatever.

Mr. Edwards said that it is really RSA 203 that governs Housing Authorities. The

Alderman Pariseau said that it really was 7223K that deals with non-profit Housing Projects of what we are discussing here. I do not know what this RSA 203 is?

Mr. Edwards said that this was a copy of RSA 203. I only have my copy here, but this the NH Housing Authorities Law. That is the law that we.... I can certainly provide you with copies of that if you want. That is the State Law that applies specifically for Housing Authorities and nothing else. I think that the....

Alderman Pariseau asked what do we do with RSA 72-23 K?

Mr. Edwards said that he is not sure but he thinks that applies to affordable housing providers like the Diocese of Manchester, that operates the Carpenter Center, or somebody else non-profit housing.

Alderman Pariseau asked why they were different from the Housing Authority?

Mr. Edwards answered because the Housing Authority is established by the City and receives its operating money, primarily from the Federal Government. It's not a private entity operating as a non-profit, it's a quasi public agency.. It's a different character.

Chairman Elise said that we would need an opinion in terms of going forward.

Assistant Solicitor Arnold stated that he would have to read the Statute. I certainly do not have it committed to memory.

Alderman Pariseau said that there appeared to be a conflict with RSA 203 and RSA 72.23-K.

Ms. Shaffer said what that reads on that first part of that particular statute. It says 72.23. It says that "this exemption shall apply to Housing and Health Care facilities situated within NH that are sponsored or owned by non-profit charitable corporations or organizations located within or outside the State and to projects organized, operated, assisted under State Law or pursuant." Which I think pursuant from a legal standpoint is the important word here. "To rules and regulations of the United States Department of Housing and Urban Development." I think that is what supersedes this particular statute. This Statute has been set up to conform to the Federal regulations and because HUD has stipulated, they are under Federal guidelines. HUD has stipulated that they are subject to pay only a certain amount. They are a little bit different that other charitable organizations that might be located in the City.

Alderman Pariseau said that what you are saying that RSA 203 supersedes State law.

Ms. Shaffer replied no, what I said that in here it said that it's pursuant to rules and regulations of the United States Department of Housing and Urban Development. Assistant Solicitor Arnold could tell you better what pursuant means.

Alderman Pariseau asked if she was reading RSA 72.23-K?

Ms. Shaffer replied that she was.

Mr. Sherman noted that RSA 203 deals specifically with Housing Authorities. RSA 72.23-K deals with other non-profit and again as was mentioned the Carpenter Center.

Ms. Shaffer agreed. This is all non-profit housing units. What it states...

Alderman Pariseau asked why is this just coming up now. When it's been on the agenda of this Committee for.....

Mr. Sherman said that he thinks what initially was on here. Was going to the non-profit and asking for a payment in lieu of taxes. Which RSA 72.23-K certainly deals with that. Having the Housing Authority come in, certainly, fine we have gone through that process. I think we need to get back to RSA 72.23-K.

Alderman Pariseau asked who have they discussed with in the past? Who in the City we will take the \$111,000 is that Finance or is that the Mayor?

Mr. Edwards said this is what the Federal form looks like that we submit every year. I am not sure whom it goes to, I would assume it goes to Finance.

Mr. Sherman said your right. We get this form annually. There is an agreement that is actually signed between the Housing Authority.

Mr. Edwards said that he thinks it was signed by Mayor Benoit back in 1950. Every time there is new Housing Development that is brought to the current Mayor for discussion. That has not happened for a few years.

Chairman Elise asked if what we were looking at was to re-negotiate the cooperative agreement.

Mr. Sherman answered that he did not think that was something that could be done. I do not know where we have a copy of that.

Alderman Pariseau stated that according to what he is reading we cannot, it's there in the law. They have \$2.740 million and as government accountants do, they seem to dwindle it down. They are only responsible for \$1,110,530 so, 10 percent of that would be \$111,053.. The utility expense is not part of the RSA 72.23-K. Maybe, you ought to have the State Law changed or something.

Alderman Soucy answered that it still would not supersede the Federal.

Mr. Sherman said that he did not think that this pursuit in payment in lieu of taxes. I think that is what Ms. Shaffer is going to address next. Getting back to this issue.

Alderman Pariseau said that what we should do is call in the Diocese of Manchester, which would include the Carpenter Center, St. Theresa's Manor and all of them.

Mr. Sherman said that's whom you need to talk to.

Chairman Elise noted that we are not only talking about Housing but there are a lot of other non-profit...

Mr. Sherman said that would take care of Housing.

Alderman Pariseau said that they had all types of Housing programs.

Mr. Sherman agreed that those would all fall under that Statute RSA 72.23-K.

Alderman Pariseau said that we cannot get anything out of the Housing Authority, apparently, other than....Right, George?

Mr. Edwards said he wanted to put in one more plug for the Housing Authority, they inter City for that matter. The city participating in the Public Housing Program does provide a lot of other benefits on how the City receives Federal Funding in other programs, in Grant Programs.

Alderman Pariseau asked why the Housing Authority cannot be more like the Neighborhood Housing Program that pays taxes.

Mr. Edwards said right.

Alderman Pariseau continued by saying that the Housing Authority owns \$48.0 Million worth of property. If they were to pay taxes...

Alderman Hirschmann corrected Alderman Pariseau \$61.0 Million.

Alderman Pariseau said \$61.0 Million. Based on \$48.0 Million that the Assessors have that would bring in \$1,392,000 to the City coffers.

Mr. Edwards said that unfortunately, the Housing Authority is dealing with a little bit different clientele. In terms, of residence, we have 774 elderly residents with an average rent of about \$170 a month. I do not think that Neighborhood Housing Services could operate and pay taxes if they were collecting rents at that level. With the elderly services that we provide in the buildings.

Alderman Pariseau asked how many of those elderly are in Section 8 Housing.

Mr. Edwards answered none that I just mentioned. We have 774 in public housing, mostly in our hi-rises. Gallen, Pariseau, O'Malley, Kalevas and Burns and so forth, in addition to that, there are about 1200 or 1300 section 8 units. Where the subsidy goes with the resident. The Federal Government makes up the difference between the contract and the residence rent and pays that to the private landlord. There are about 12 to 1300 around the City of those.

Alderman Pariseau said that he just thought that the services provided to the Authority by the City. That's Police, Fire, Public Works, that should at least pay for that. They do not. You are looking for \$380,000 for 3 streets Elmwood Gardens. You pay \$111,000 to the City that's not fair to the tax payers. You will not even include West Baker Street because that's traversed by members of the "public." I have a problem with that.

Mr. Edwards said that we did not exclude West Baker we were concerned about the other public streets. We certainly would not exclude them.

Alderman Pariseau said that you have excluded it for the last 2 1/2 years.

Mr. Edwards replied that they could not spend money on public streets to improve public streets. In our request for street re-construction we were concerned about the streets within the development. We did not think we had a right to push for public improvement outside the development.

Chairman Elise noted that in the agreement it says that the City must provide City services. Now do we need to have Mr. Tom Arnold look into this more, to have an opinion whether we should go forward on the Housing Authority.

Alderman Pariseau said he would make a motion to send it to the City Solicitor to see if in fact we can't do anything.

Chairman Elise said that Mr. Arnold could come back at the next meeting with an opinion.

Alderman Pariseau said we should also invite the people from the Diocese of Manchester to the next meeting.

Alderman Soucy asked why you would invite only one when you are dealing with a class of people.

Alderman Pariseau said they are the only one that they told us.

Mr. Sherman replied that you have a whole list.

Alderman Shea asked whether the subsidy of the Federal Government changed every year. Do you sometimes get more one year, less another.

Mr. Edwards answered that it varied because it's dependent on the difference on our total operating budget and the rents that we collect do fluctuate. HUD, we submit a budget at the end of June they approve in August, it goes into affect October 1st. Then there is a year end settlement. They have approved a budget that anticipates certain expenses. Then at the end of the year there is a reconciliation that either says we do not need this the rest of the subsidy or we need more. Depending on what the actual costs are for utilities minus the actual rent that we collected.

Alderman Shea asked whether that was given every year or does Congress has to vote on that? How does that work? Are you guaranteed a certain subsidy every year?

Mr. Edwards answered no, Congress has to vote on what the level of funding will be. They've never said were not going to fund public housing. What they have said is that we were funded at 90 percent, 95 percent, 98 percent, this year, I believe it's at 95 percent. Which means a \$260,000 cut in our operating subsidy, which means we usually do less physical improvements to existing properties. That's were we cut first when we have to cut.

Alderman Shea continued by asking on another matter when you include the roads within the project, does the City have to pay for that? In other words, when you improve road within the projects..

Mr. Edwards asked if he was talking about when we develop a project new.

Alderman Shea said no.

Mr. Edwards continued by saying or when we are modernizing it.

Alderman Shea answered when you are modernizing it. Does the City contribute to that or do you take care of that?

Mr. Edwards replied that we cannot spend federal money on public property because through the co-operation agreement that really the City's responsibility.

Alderman Shea stated then that the City was responsible for Trahan, O'Malley Streets. So what Alderman Pariseau was referring to, is that the City is going to spend \$380,000 to improve the streets within the Elmwood Gardens project.

Mr. Edwards said that is what we would like to see. We had a request before the CIP Committee to consider that, we were not successful.

On motion of Alderman Pariseau, duly seconded by Alderman Shea, it was voted to request the City Solicitor to compare RSA 72.23-K to RSA 203 in HUD regulations.

Alderman Pariseau said that he did not distrust the gentlemen from Manchester Housing Authority but I already had the \$270,000 spent from the Housing Authority.

Mr. Edwards asked whether that was the figure.

Alderman Pariseau said that on your rental income \$2.7 million. I did not know you could deduct utility and all that other stuff.

Mr. Edwards stated that you were hoping that the Housing Authorities contribution would be \$270,000 instead of \$111,053.

Alderman Hirschmann asked whether he could view the actual agreement. If the agreement was dated 1950 or whatever the date is. Could he review the actual agreement, so we could see if it can be amended at any time, like 1996.

Chairman Elise said that she thought that was a good idea, if they could find it. It could be enacted.

Alderman Pariseau said that the Housing Authority would probably have that in their Archives. If it is signed by Josephat T. Benoit.

Ms. Shaffer stated that she would pass out the booklet on Property Exempt from Taxation and also letter that was the Town of Plymouth is one of these agencies. Excuse me, one of these towns that, of course you are all familiar with Plymouth they have State College in that area. Twenty-five to 26 percent of their real estate is of course educational. So they have a large tax exemption. They found in recent years to that unless they get some

help from some of these other organizations that their taxes were going to skyrocket. They started out by sending letters to all of these various organizations. Of course, because you do not have a State Law that mandates these payments, some people would of course receive those and choose just to ignore it. They do not have to pay it because their noting that says that they have to. Similar to when you pay your tax bill, you do not pay by a certain date your delinquent. This is kind of a voluntary type of thing.

Alderman Pariseau said that he thought that maybe four meetings ago, the finance, the assessor, and the City Solicitors office was to get together and come up with a letter to all these non-profit. To see what the response would be for their payment in lieu of taxes. I do not know what the status is of that.

Ms. Shaffer said that she did not think that they ever proceeded in that regard, because I am not sure that we did not need the composite of the Full Board.

Mr. Sherman said that he thought we had one meeting, that Alderman Pariseau was present.

Mr. Clougherty stated that we needed to do is sit down and get some information. We can show calculations and provide some of that data. What we need to do is develop a master list of who are these agencies that are providing housing that would fall into that category. We would not have that.

Ms. Shaffer added that she thought that you prepared a letter at some point and time regarding core service fees. Which was somewhat similar to this that would give some of these organizations the ability to participate in paying some type of payment, in lieu of taxes.

Mr. Sherman said we have that piece done.

Alderman Pariseau noted that there was no letter anywhere that has been drafted by anybody.

Ms. Sherman said that there was a letter in their office that was drafted which they would share with the Committee if they would know whom to send it to. We do not have a list of whom you send it out too, and we may have..

Alderman Pariseau said that you were supposed to come up with a draft letter and come back to the Committee.

Chairman Elise recognized Mr. Bob MacKenzie.

Mr. MacKenzie said that he just recently saw a court case in Rollinsford, NH. It does not apply to Housing Authority but it did say that non-profit housing providers were not exempt from property tax as they had been in the past. In this case, they said that they were charging year market rents. That may have implications for the City for a lot of these other non-profit housing providers, that is tax exempt. I can certainly get a copy of that court case to Mr. Tom Arnold or perhaps to the Committee.

Chairman Elise said that we needed to have a letter drafted, and a list generated.

Alderman Pariseau said that he thinks if we had the letter.

Mr. Sherman said that was a list of those that deal in housing. You have other non-profits, I think that Ms. Shaffer had found, that up there they deal a lot with camps and those types of places that they have gone after. They do have a lot of non-profits here and I see here that the biggest ones are the Hospitals. I do not know if you want to pursue the Hospitals.

Ms. Shaffer said that it all depended on how far you want to go.

Mr. Sherman stated that the letter we had talked about would list out, if you were going to send out a letter to 15 organizations. The way we had left it was, that each one of those organizations you would want to tell them what you feel some financial information in terms of what their tax would be. What we said is that we can design a letter if we have the space, but someone has to tell me, what those agencies are and what the value is. I can then do the calculation and fill in the blanks and have each separate letter. We are ready to proceed, but somebody has to give us a list these items.

Alderman Pariseau replied that the thing was that they were involved with the service departments. Namely, Police, Fire and Public Works, I assumed way back if those entities reflect a \$6.50 rate on my taxes out of my \$29.00. Then these non-profits, who are tipping off the City I might add, ought to be charged \$6.50 per \$1,000 that I am being charged and they use the service more than I do.

Mr. Sherman said that what you would ask us Alderman is to calculate what that was and we are in a position to tell you what it is.

Alderman Pariseau stated that whatever the assessed value is of their property is by \$6.50.

Mr. Sherman said that if someone comes down to them, or whatever that number is

Alderman Pariseau said instead of the \$29 or whatever the tax rate. What is the tax rate \$29 per thousand? \$29.63. You only pay on the municipal portion, not the school or the fire.

Mr. Sherman said that what you are looking at is going after the hospital and say can I just pay for police, fire or....

Alderman Pariseau replied all non-profits. Housing Authority, the Carpenter, the Diocese of Manchester, YWCA, DBH Management whoever they are, Mental Health.

Chairman Elise recognized Alderman Hirschmann.

Alderman Hirschmann said that Assessor Nichols is here. I would think that his office would be the experts on who the non-profits are and the assessed value.

Alderman Pariseau said that he had a list.

Alderman Hirschmann stated that the list was available and the Finance has the letter, let's get it together and get it done and do it. What I was going to say, some of these, Hillcrest Terrace be careful what you ask for then. Some of these people are paying a lot of money. If you are going to ask everybody to pay a certain amount a month, somebody might be paying less.

Alderman Pariseau said there not paying enough.

Alderman Hirschmann said that they are paying \$87,000 I do not know what there assessed.

Mr. Sherman said that they are paying the municipal share.

Alderman Pariseau asked whether or not the Committee wanted the story on Hillcrest Terrace. If you have 5 minutes, Madam Chairman, I will tell you the story. The City committed themselves to developing that sewage and water on Hackett Hill Road because of a Mr. Russ was going to come in and put up 3,600 units of housing. The City agreed to do that because they would recoup that in taxes. Well, Mr. Russ and his wisdom could not make a go of it The City put in all this work and Mr. Russ turns around and sells the place to Hillcrest Terrace, which is non-profit. So, the City got zilch for their investment in water and sewage and other roads. Nothing. This \$87,000 as far as Hillcrest Terrace is concerned amounts to a pee hole in the snow, in plain English. Being afraid to ask Hillcrest Terrace for more money not in this case.

Mr. Sherman said that I think that the point is that they are paying the municipal share of the tax rate right now. If you go back and say, based on the valuation.....

Alderman Pariseau said based on their assessment.

Alderman Hirschmann said that's fair. If you ask them for a core fee, they are doing the core fee.

Alderman Soucy said that they are paying more than the core fee.

Mr. Sherman continued that they are paying more than what you are going to ask the rest of the non-profit.

Alderman Hirschmann said that you do not want them to end up paying less.

Alderman Pariseau replied then I guess you do not want to ask them for anymore.

Chairman Elise suggested that a list could be generated of the people that are paying there core fee and people who are not.

Alderman Pariseau noted that we should probably look at the assessed value of the property.

Mr. Sherman replied that was the issue when we .....

Chairman Elise asked that all these people are paying the core fee.

Mr. Sherman said they are paying in lieu of taxes.

Chairman Elise said that these people are already paying the core fee.

Alderman Hirschmann noted to Alderman Pariseau that these are the good guys. Do not beat these guys up.

Alderman Pariseau replied then we will have to go after Optima.

Mr. Sherman said the municipal portion or 10 percent of their rent, right.

Assistant Solicitor Arnold said that some of them are base on the number of units, and some are base on the municipal portion of the tax rate.

Mr. Sherman replied that there may be some wiggle room on some of them.

Alderman Pariseau asked whether Hillcrest paying the municipal portion of the tax rate.

Assistant Solicitor Arnold replied that they are but then they are not. Because they are paying on 75 percent completion, 80 percent completion then 90 to 95 percent till they get to 100 percent.

Alderman Pariseau stated that if they never finish it, they do not pay their full share of taxes.

Assistant Solicitor Arnold said that they will..

Alderman Pariseau continued by saying like the people downtown, if they have a room vacant, they do not have to pay taxes.

Assistant Solicitor Arnold replied that it is just like the Mall, you cannot assess \$40.0-\$50.0 Million right up front. As they are finishing, then you can never....

Mr. Sherman said they really paying 100 percent on what is there. There are other ones listed that are not paying the municipal portion.

Chairman Elise asked if it would be possible at the next meeting to have a draft letter. Also a list of all the non-profits and who is paying the municipal portion and who are not.

Mr. Sherman said he can get it to her tomorrow.

On motion Alderman Pariseau, duly seconded by Alderman Shea, it was voted that by the next meeting a letter be drafted to send to non-profit organizations that do not pay any municipal portion on taxes and to have a list of those non-profit organizations that pay and those that do not pay.

Chairman Elise called the next item on the agenda item #4:

Report from the Building Commissioner regarding a communication from Alderman Reiniger requesting the reexamination of the City's policy of charging Housing Code inspection fees of \$25.00 per dwelling/room unit to ensure a more equitable result.

Mr. Gaudreault stated that Chairman Elise had a couple of copies of the proposals.

Chairman Elise recognized Alderman Pariseau.

Alderman Pariseau said that after reviewing all these proposals that the Building Commissioner put together and realizing we only have one complaint. I would like to make the motion to leave things the way they are as far as the fee structure and extend the length of the permit or certificate from 3 to 5 years. Then the building or licensing department could cut their work load instead of into three they could spread over a five year period. They could leave everything the way it is, because everything relative to the budget was based on those figures. They suggested that they were looking at it anyhow in one of these letters.

Chairman Elise noted that what Alderman Pariseau was doing was acknowledging.....

Alderman Pariseau said that his motion was to leave the fee the way it is and to extend the expiration period from 3 years to 5 years.

Alderman Hirschmann said that he thought we would be hearing from the Building Commissioner. Alderman Hirschmann continued by asking if we could hear from him first to get some input? Before we get through these motions.

Chairman Elise agreed. Mr. Gaudreault can you address your letter.

Mr. Gaudreault stated that right now we are charging \$25 per room unit. The complaint came to Alderman Reiniger from a building that is in the Market Street area that has 50 some odd units. He received a bill for \$1300 and he was protesting that bill. One of the things that we were proposing was that we would go down to \$15 per room unit. By doing this, in figuring out this building we were coming out with a little over \$500 less than we are charging now. Instead of paying \$1300 he would be paying \$780. It is a loss of revenue than what we are getting now. The problem is that once you open the door, there are people out there that own 2,500 units that own apartments who will come in and say I'd like to see my apartments down now, too. I know one of them has been around before, to the Mayor's Office trying to get the fees dropped, so once you open the door, you open the door. We have a Revenue Administrator upstairs and they are supposed to be working on a thing where you're going out and getting your actual cost and set your fees on that. I think we should be working that way instead of grabbing something...yeah, I have got people who don't like the fees, but they pay them without going and trying to get them changed. This is the only person who has come out and been pushing and he is really been pushing to get these dropped. In fact, I looked it up today, and he's owed me that money since 1994 so I am probably going to tack on 18 percent interest for two years. In September 1994 we cleared the building ready for certificate and he has owed us the money since then. I cannot find where we collected.

Alderman Soucy noted that the problem still exists that there is a clear distinction between an apartment and a room. To say that both should be charged the same amount is just on it's face patently unfair. I think your right, you need to go to the revenue administrator. I think you will find that it takes a lot less time to inspect a building with 50 rooms than it does with a building that has 50 apartments. He is being charged unfairly on the basis of the amount of time it takes your individual to go through that building and do the inspection as compared to the person with 50 apartment units. I just do not think that saying other people are willing to pay for it, personally is a good excuse. I mean do you lose some revenue, maybe you will lose a little bit, but you cannot be pulling money out of peoples' pockets unfairly either. That is what we are doing by having the charges the exact same.

Mr. Gaudreault said that he thinks that is why you got the revenue, the program, everything that should be what determines what the fee should be. We should not just arbitrarily come up with a figure. I cannot tell you right now how many rooming units we got to give you what we are going to lose. I have not heard a system that we are now just getting in to start and try to control some these things and be able to come up with these figures. I cannot tell you that right now. But I think that....

Alderman Soucy said she understood that. If you were to start that process now with Ms. Parsons through Revenue Administration and just start either tracking hours of people or what. We need to get that process started, because I do not think that this co-ordinance the way it exists is fair. I mean if the person owed from back, then they should pay that and that is one individual. I do not think we should continue to charge these people.

Mr. Gaudreault answered that he thought it should be looked at by the Revenue Administrator and we should be looking at all our fees that way and base our cost on that.

Chairman Elise recognized Alderman Hirschmann.

Alderman Hirschmann asked about this individual that Mr. Gaudreault is talking about. You sat in front of our Committee and had oral representation in front of us. I thought that we had all agreed we were going to look at the amount units and cap it. Am I mistaken? My recollection was that, do you remember saying anything about capping?

Alderman Soucy said that she remembered a discussion about it. I do not remember what we decided.

Alderman Hirschmann continued by saying that we would be capping the payment amount on the number of units. Like say it was 20 units and this guy has 52, he said that the inspector come around and give a cursory look. And he's not getting his monies worth out of the inspection is what he kind of said. He said he glanced around and

charged him \$1300 for a two hour walk through. He is not getting his monies worth, so why couldn't you charge him \$500 for a two hour walk through. It is kind of like....

Alderman Soucy noted that you should base it on the time on not number of units.

Mr. Gaudreault said again this is what he was saying you got the people to do it now the fees and come up with the cost. If you want to come up with the cost and like I said my budget is \$650,000 I bring in almost \$1.0 million. You are going to see that \$1.0 million drop down to \$700,000.

Alderman Hirschmann stated that regardless what we sent to you specifically was to come back to this Committee with a report.

Mr. Gaudreault answered its here.

Alderman Hirschmann said where?

Mr. Gaudreault continued that it drops in fees from \$1300 to \$780.

Chairman Elise noted to Alderman Hirschmann that the cap was something that we did talk about and that is a choice in one of his proposals.

Alderman Hirschmann said he was on item #4 all this if from Alderman Reiniger. I do not see anything.

Chairman Elise said that it's the last page.

Alderman Hirschmann said that he was sorry. The way it was attached he thought it was all from Alderman Reiniger.

Chairman Elise continued by saying there was two different proposals attached there. Chairman Elise then recognized Alderman Shea.

Alderman Shea asked Mr. Gaudreault if his budget was set predicated upon the fees as indicated here.

Mr. Gaudreault said that it was set on prior revenues.

Alderman Shea continued by saying that his budget this year was predicated on the \$25.

Alderman Soucy said that's revenue not his budget.

Alderman Shea said that revenue comes back into the City, so the point is that if we change things in the middle of a fiscal year. It's going to affect the revenues that you are going to bring back into the City's General Fund.

Mr. Gaudreault answered that's right.

Alderman Shea continued by saying that to him he did not think that we should move in that direction. Personally, I do not think so.

Alderman Soucy said that provided you do not change it retroactively. I do not know how many have been done or how many are left. If you can come up with that number for us. I do not think we should retroactively people, but if the law takes effect.

Chairman Elise said that she thought in this particular situation he was protesting the bill. So, we could make a decision, number one this is not going to be a retroactive.

Alderman Soucy said that he was probably done all the inspections for the rooming houses, I don't know what his schedule is, if it's already done then the revenue is going to come in. It depends what stage he is at in the process of his inspections.

Alderman Shea asked Mr. Gaudreault if he did them every three years. Is that right?

Mr. Gaudreault answered that this one we will do every three years.

Alderman Shea said we should have talked about this before the revenue setting was made up by you.

Mr. Gaudreault said that several years ago. Actually, about three years ago, the fees and the housing code went up. The reason they went up was to save somebody's job. The guy did not save the job but the fees stayed up. It was justifying the increase in the budget then the fee stayed there and they were all raised up. It used to be less money, I think it was \$15 a unit and then they raised them up to \$25 bringing in more revenue. The housing code part of my department does not cover its' expenses. It's the building part that covers it and it took that department which is costing tax payers money and now it doesn't cost the tax payers money we have enough revenue to support the whole operation. In order, if that's what the Alderman decided, they want to make that thing self supporting then you cannot do it by cutting fees because it's supporting itself with the fees now.

Chairman Elise recognized Mr. Sherman.

Mr. Sherman said what he wanted to say was item #9 on your agenda has been tabled for quite awhile and deals with the revenue policy. We have talked about the fact that we should go out and do a cost of service type study of all the revenues that the City has. Just real rough, as Mr. Gaudreault was starting to allude to there. I don't know, you have four inspectors for housing code?

Mr. Gaudreault answered they had five.

Mr. Sherman continued by saying that those five inspectors have a cost. They may only spend 2 or 3 hours on this job here, but, they are still spending time. I do not think you find them sitting in the office not doing anything very often. Somewhere, along the line whether this fee is too high because it equals the apartment fee and it should be lower. Or it's too low and apartments twice is too low. That is the type of thing you need to sit down and figure out exactly what the costs are. The fact that the person goes out and only spends two hours there well that's not the whole cost. I assume that there is some paper work that's involved.

Mr. Gaudreault said that sometimes they go back three or four times because of violations.

Mr. Sherman said that's right. He's traveling, he's using his vehicle, he's getting finance support, solicitor support. You have to actually roll all those cost in. It's not the fact, maybe the guy drives by a location once and says yes they back filled the septic. That's one drive by does not even have to get out of the car. You have to go out and actually look at all these. Your right apartments and rooms probably should not at the same fee. But which one is right is what you have to look at. Maybe they both need to go up, maybe they need to separate, maybe they both need to come down. That's were we need to get item #9 off the table get it adopted so that we can start those types of things. Then come back to me and say not let's look at building agenda. If Mr. Gaudreault, building, heating and sign permits are carrying the weight of the department that's not were the weight of the expenses of the department are then maybe those are too high and housing is too low. That's were you have to start balancing these off. Maybe you want to break out and look at just the plumbing and say "Are we not charging enough for plumbing inspection?" He has gotten a number of fees that you have to look at, rather than go in and hit one fee on one type of unit. I think you have to look at the whole office. Again, something like Mr. Gaudreault time gets spread all over the place. This week it maybe 10 percent on housing but next week it might be 80 percent, he is gotten an issue and he's got to go to court and all those types of things. That's what the revenue policy is trying to get to, what is the service? What is the cost of that service? In making it equitable and then the Board at that point can decide well do we want to subsidize this service. Okay.

Alderman Shea said so what you are looking for is for us to table this until the revenue policy.

Mr. Sherman said that he was not sure that you wanted to move on the fee structure till you have done a cost of service.

Alderman Soucy said that is what she would like to move. I would like to have Ms. Parsons work with Mr. Gaudreault and come back, even if it's with preliminary, at the next meeting with some idea of what the costs are to actually do this inspection. So then we can look at 100 percent or 125 percent of cost and not just an arbitrary amount, but something that is based on the amount of time it is taking. As Mr. Sherman said it may go up or down, but it still should be allocated fairly between two very distinct....

Mr. Gaudreault interrupted by saying that I think that you are going to find that most of the fees in the City and that's not only mine are just arbitrarily based on revenue. There is no.....

Alderman Soucy said she knew that.

Mr. Sherman said that it's either that or it's what was Concord charging, or what was Portsmouth charging. They are charging more than us, so we will....

Alderman Pariseau said that the revenue policy, hopefully, will be passed this evening. Some teeth for the next budget process.

Alderman Soucy replied that you could come back with some preliminary idea of what it's costing to do the inspections and then we can weigh the differences in the two types of units.

Mr. Gaudreault said you will know what are cost is, that's right.

Chairman Elise stated that in terms of going forward on this. There does appear to be an inequity, Is this inequity holding back development of rooming houses? I do not know.

Alderman Pariseau replied that the guy should still pay his bill anyhow, Madam Chairman. Maybe, we ought to send him a letter after, I mean, he probably owes us since 1994.

Chairman Elise said that she thinks we can make a decision on that he is looking to have his bill waived.

Alderman Pariseau said that it is not retroactive.

Chairman Elise said that's right. I think we could send him a letter that whatever our decision we make on fees is not going to be retroactive.

Alderman Pariseau said that he would leave it just the way it is.

Mr. Gaudreault said that there is Madam Chairman there is no effect on new rooming houses. This is all old stuff.

Chairman Elise continued by saying she knew that there was one on Chestnut Street that's being developed and they talked to me about the fees also. I think the next thing is it possible to come back next meeting with an estimate.

Alderman Soucy said that even something preliminary.

Mr. Sherman said that it is going to be real rough. A month is a short time and I do not know.

Mr. Clougherty said that we could certainly scope a hundred different calculation fee type structures.

Alderman Soucy replied that was fine even if it is something preliminary. But we should at least start this process.

General discussion followed.

Chairman Elise stated that in terms of the letter that we send to the gentleman, that we should recognize that we think there is an iniquity as the fees are set to date. We are going to work at..

Mr. Sherman said again you do not know which way. It could be apartments are getting a real bargain. Those that are operating apartments may be getting a real bargain in the deal. Where this one may be right on and that is what you don't know at this point.

Alderman Soucy said maybe we should not write to him until we know.

Alderman Shea agreed that we should not say anything till we know.

Chairman Elise responded right.

Alderman Soucy continued by saying that his bill might actually be reasonable bill and we might not be billing enough for apartments.

Alderman Shea asked your proposal was what now?

Alderman Pariseau said that he had made a motion that we keep the rates the way they are and extend the length of certification from 3 years to 5 years. If we are going to do it this way then I would just make the motion that we receive in a file this communication.

Alderman Soucy said she made a motion that we have Ms. Parsons work with Mr. Gaudreault to come back with a preliminary report to do a cost analysis of what....

Alderman Pariseau said they could not come back with it in a month.

Alderman Soucy replied that they would come back with a preliminary report Alderman Pariseau. They said they would scope it out and come back with a preliminary report so we can decide whether or not we need to tell the individual that complained whether they were charged to much or not.

Mr. Sherman said that he thinks that they could get it in a range.

Mr. Gaudreault stated that we could do one apartment house and one rooming house and do a study based on these two buildings.

On motion of Alderman Soucy, duly seconded by Alderman Shea, it was voted that Ms. Parson work with Mr. Gaudreault to do a preliminary cost analysis report on apartment and rooming house inspection fees.

On motion of Alderman Soucy, duly seconded by Alderman Shea, it was voted to table Item #4 pending review of preliminary cost analysis report.

Chairman Elise addressed item #5 of the agenda:

Review of the report from the Board of Assessors regarding tax base and abatements.

Mr. Nichols stated that this shows you that the tax base beginning is the end of August beginning of September. Then less our abatements granted detailing at our local board plus our pick ups is our new tax base. It does agree with the exemption analysis report. It says total valuation, you look at the total net valuation and you compare it with the front sheet Summary of Tax Base Valuation that show that they agree.

Alderman Pariseau asked whether the tax base went up \$1.0 million in a month?

Mr. Nichols answered almost.

Alderman Pariseau continued by asking that this was not because of the building permits at \$803,800.

Alderman Shea asked if they had estimated, do you remember, was it \$3.7 million?

Mr. Nichols said that it was something around there.

Alderman Shea continued by asking if they conclude around the 1st of October or is it the end of October.

Mr. Nichols said that they like to close up around the 18th or 19th of October.

Alderman Shea asked whether they expected more revenue?

Mr. Nichols responded yes they did. We are going to try to close up around the 18th of October and then we start our process going to the State.

Alderman Pariseau asked Mr. Nichols if we could go to page 1 Valuation Summary. In 1995, are you telling us that you have appeals valued at \$208,652,081.

Mr. Nichols said yes.

Alderman Pariseau continued by saying which represents 354 parcels of property. That is just for 1995.

Mr. Nichols said right.

Mr. Sherman said that some of those are duplicated in 1994.

Mr. Nichols said that 1994 is below.

Mr. Sherman said right but that \$24,532,100 is probably up into the 1995 \$208,652,081 amount because people would tend to appeal more than one year. You are going to lose both years if you lose something but it's not \$24 million for one year and necessarily \$208 million in the next year.

Mr. Nichols answered that if you look at the end of your list and keep on going and look at all the cases that are pending. If you look at the last sheet of the report, see that

\$150,495,981 that is the ones that have filed with us so far. The remaining with the local Board of Assessors. Those are the ones remaining. You had almost 578 cases we are down to 279 cases. All the one that our remaining with our Board is \$150.0 Million.

Alderman Pariseau said that this also includes like Mr. Sherman was saying some of 1994.

Mr. Nichols replied that if you go to the next page down you have the \$105.0 Million.

Mr. Sherman said that what he was saying is that the properties that are listed as 1994 you probably going to see those same properties listed 1995.

Mr. Nichols agreed because they are carryovers.

Mr. Sherman continued by saying that if they do not settle them before 1996 you will probably see them list in 1996.

Alderman Pariseau said okay I see what you are saying.

Alderman Soucy said that it was automatic.

Mr. Nichols noted if they saw where it says \$56,765,700 right there the BTLA. That's just for this year right now that we have pending, one of them we had was \$19.0 million, one case. That was the Plaza.

Alderman Shea asked what does a person lose if they appeal a case.

Alderman Soucy said nothing.

Mr. Nichols responded that it cost them \$65.

Alderman Soucy repeated that they pay \$65 and who gets that?

Mr. Nichols answered the State.

Alderman Soucy said that's all, the City does not get anything. In other words, it cost me \$65 to appeal my tax.

Mr. Nichols answered not at the local, it only has to be Superior Court.

Alderman Shea said at the local does not cost anything. Is that regulated by Federal law?

Mr. Sherman said he is checking for revenue sources.

Mr. Clougherty responded that there was a reason for that, Alderman Shea. Your taxation of people you do not want to put various to anybody having the opportunity to go out and have their right to challenge. That is the way the premise of the law has always been based. Once you start charging people, you can raise that fee and you could actually exclude or discourage people from challenging their tax bill. You get some real constitutional issues there that have been argued over the years. That's why it's the way it is.

Mr. Sherman said that he thinks that is why the State fee is as low as it is.

Chairman Elise recognized Alderman Pariseau.

Alderman Pariseau asked why are you estimating, in lieu of taxes, lower than what they were, oh, that's 1995.

Mr. Nichols responded that was 1995. This is when we started this whole thing, we started with the MS1 and we went forward. Now when we set the 1996 tax rate, what we do is this sheet right here.

Alderman Pariseau said if we do not get an increase before that.

Mr. Nichols said that we can figure it out on the municipal portion, because we do not know what the municipal portion is. We start sending our stuff right now, we can wait. Each one of these is a tax in the MS1 when we go up. This one here the Taxable Report is set up with the MS1. This one here will be sent up with the MS for 1996, then we are going to get a 1997. Half of these people will not get their bill till the tax rate has been set.

Alderman Shea asked when someone appeals their taxes do they still have to pay their taxes.

Mr. Nichols said that it says right on the abatement that it does not stop you from paying your taxes.

Alderman Shea asked whether or not these people pay their taxes? As a matter of rule or thumb.

Mr. Nichols stated that the majority do pay their taxes.

Alderman Shea said so they do pay.

Mr. Sherman said that they are taking a gamble, even if they only have an abatement of 10 percent that other 90 percent accruing interest at 12 or 18 percent. That is their incentive to pay. If they win, they only win a portion of it so, they are better off paying.

Mr. Nichols said it was 18 percent.

Alderman Pariseau said so this 1995 thing was really for FY96.

Mr. Nichols said that right. Well, no, that one right there went with the 1995 MS1 when we went up to set the tax rate.

Mr. Sherman said last fall which was for Fiscal 96.

Mr. Nichols continued by saying the new one that Ms. Shaffer were going to use that when we go up to set up FY97

Alderman Pariseau interrupted by saying FY97.

Mr. Sherman said yes, but those were only estimates at this point because they do not know what the municipal portion will be.

Chairman Elise stated she needed a motion.

Mr. Sherman said that the auditors are in at this point so we have a copy and we will pass this on them. They are the ones that requested it and they worked with.....

Mr. Nichols said that he was going to be meeting with them some time in July.

Mr. Sherman said so they can go over it and make sure that this is what they had in mind.

On motion of Alderman Soucy, duly seconded by Alderman Shea, it was voted that the report from the Board of Assessors regarding tax base and abatements be accepted.

Chairman Elise addressed Item #6 of the agenda:

Discussion relative to year-end closing.

Mr. Sherman asked whether he could just provide and handout and then go on to Item #9.saying that we are going to be sending these reports to all the Aldermen tomorrow and

the Department Heads as we normally do. They are un-audited at this point and these are the numbers that we have given the auditors earlier this month. Just on the Quarterly one, real quick, will turn to the page, this is the only issue I'll talk about, page one of the Quarterly Financial Report. First column is your General Fund if you go all the way to the bottom we have gotten an undesignated fund balance of \$1,799,223, that's were we stood as of the beginning of August. Auditors did talk to me today, they have gotten a couple of issues with the School Department and they are probably looking at accruing one of their bi-weekly payroll about \$1.3 million. It actually is for the 2 weeks ending June 29, if you recall we were in talking about salaries and negotiation, we mentioned the fact that you're going to have to budget the 27 teacher payrolls next year. Well, they do not want to wait till next year. They think it really needs to be accrued now.

Alderman Soucy asked whether the school did not want to wait or the auditors.

Mr. Sherman replied the auditors. Again, it's because of the two weeks ending still in June. It's real hard to argue that it's not true.

Alderman Soucy added that it's been a long time coming.

Mr. Sherman said that's right. So for accounting purposes they will be accruing that. There is another issue and we have not kept a number total reconciled, yet.

Chairman Elise asked if that meant that there is no money, there is money in contingency but that usually we have a balance going forward.

Alderman Soucy said that it already encompasses it by a \$1.7 million.

Mr. Sherman continued by saying that it's already in there. Now we would have to pull another \$1.3 million. Okay.

Alderman Soucy asked what the projection was that we had going?

Mr. Sherman said \$1.250 million for tax rate set. Again this \$1.3 million that they are accruing for, you have in your current tax rate setting process already. You are raising money to pay that payroll that effectively was paid. Actually it gets paid, this year it would have been July 3 because that's when the check comes out. You have it in your 1997 tax.

Alderman Soucy said they offset each other.

Mr. Sherman said that was right. Then again we will run into the same problem the end of next year and it will not be until 1998 when they have actually appropriated to take

care of that. The other issue is the school department, and again we haven't reconciled, it appears to have over committed last year to the tune of about \$.25 million. It gets back to their special Ed type problems. Initial were we have that is why there has been some personnel changes over there. They are aware of it, and they plan absorbing that out of there 1997 budget.

Mr. Sherman said that they run into problems with the tuition for special Ed students and transportation for special Ed students, legal fees. A lot of times they do not know what those numbers are they try obviously absorb it but they really need to keep their fingers on it all the time. It does not appear that is what happened last year. Some of this stuff slips through.

Alderman Shea asked about the Medicare money they have.

Mr. Sherman said that they used it. They have about \$.5 million in Medicare money that they have used.

Alderman Shea asked what do they give \$200,000 to the City.

Mr. Sherman said that they give \$200,000 to the City and they had about another \$.5 million..

Alderman Shea asked whether or not they anticipated more this year.

Mr. Sherman replied that they did.

Alderman Shea stated that could be absorbed.

Mr. Sherman said that this could turn into a legal compliance issue for the auditors. In the fact, that you have a department that technically overspent their budget. So just that you are aware that there may be an issue.

Mr. Clougherty noted that another piece of that is the computer system. Obviously, we have been talking about this for a long time, you have had them in there, it's not something that is new. You have \$2.5 million set aside. It is part of this discussion so we can rectify that problem so we can give them what they need or what we need.

Alderman Shea asked if they had to come under a particular system or are they autonomous.

Mr. Clougherty said that what happened was they bought their computer system before the City bought its system. The system has not been compatible. What we are looking at

now is one system, everybody on that system. It will work out and solve a lot of problems.

Alderman Shea asked if they are agreeing to that over there.

Mr. Sherman said that he thinks that they are finally coming to the realization that they have better things to worry about than backing up files and running computers.

Alderman Soucy said that they can buy separate software for curriculum. Their concern is always curriculum.

General discussion followed.

Mr. Sherman said if you would like to go over these in more detail at a later meeting we certainly can do that.

Alderman Pariseau asked whether we should table item #7

Chairman Elise said yes.

Alderman Shea asked if he could ask one question. In reading through you mentioned a surplus that at the end of the fiscal year. Was there a surplus at the end of this fiscal year.

Alderman Soucy said yes that was the \$1.7 million.

Mr. Sherman said that's what the \$1.8 million but we again we have to take out \$1.3 million we have to make the adjustment.

Alderman Soucy said oh yes you mentioned that.

Mr. Sherman said that what it ended up was actually we have revenues in excess of budget by \$.5 million and we had appropriation balances that the departments had of about \$.5 million that were left over. Again, if we got to book the school, that's \$250,000 that will take that \$.5 million down. We end up with about \$1.0 million surplus for this year then when we go through with all the.... When we use the \$3.0 million of prior year surplus to get the tax rate. If you look at your current year's operation you actually in the hole for the year, but that's what was planned to be.

Alderman Pariseau asked how much money do we have in that rainy day fund?

Mr. Sherman replied \$3.3 million.

Alderman Pariseau continued by asking we still have \$3.3 million.

Mr. Sherman continued by saying what that was put in there for was the general rule of thumb you should have an undesignated fund balance of 5 percent of your operating revenues. We should be in the vicinity of \$7.0 to \$8.0 million in our back pocket in case something goes wrong. What we did in order to set aside some money, we set up a revenue stabilization fund, it gets trigger based on how are revenues perform. We have had years like in 1990 and 1991 were you are going out to set the tax rate and our revenues have taken a dive. At that point, you have to go in and start cutting. We tried to do is to set up a revenue stabilization fund. If our revenues take a dive we can draw money out of that fund to supplement the revenues. Rather than go in and make some massive cuts, with only a couple of months left in the budget. We have taken that 5 percent and what we are trying to do is to build the revenue stabilization fund to equal that 5 percent.

Alderman Shea said so you invest that money.

Mr. Sherman replied yes they did.

## **TABLED ITEMS**

Review of policies and procedures relative to enactment of zoning ordinance amendments.

On motion Alderman Pariseau, duly seconded by Alderman Shea, it was voted that his item remain on the table.

Discussion relative to the Recodification of City Ordinances relative to Chapter 8. "Finances".

(Tabled 7/23/96)

Note: Report of Finance Committee recommends review of amendments with report to the Committee on Bills on Second Reading (see letter from Finance Officer outlining amendments.)

This item remained on the table.

On motion of Alderman Pariseau, duly seconded by Alderman Soucy, it was voted to remove the following item from the table for discussion.

Discussion with representatives of the Finance Department  
relative to the revenue policy.

(Tabled 3/26/96)

Note: 6/18/96 revision proposal enclosed.

Discussion having occurred previously in conjunction with item #4, on motion of Alderman Pariseau, duly seconded by Alderman Shea, it was voted to recommend that the revenue policy be adopted.

There being no further business to come before the Committee, on motion of Alderman Soucy, duly seconded by Alderman Shea, it was voted to adjourn.

A True Record. Attest.

Clerk of Committee