

# SELECT BOARD MEETING AGENDA

**DATE:** 6:00pm Monday, Sept 30, 2013

**HELD:** Public Safety Complex (2nd Floor Meeting Room) 20 George Bennett Rd, Lee

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The Select Board reserves the right to make changes as deemed necessary during the meeting. Please limit your speaking time to 15 minutes.

1. **Call to Order - 6:00 pm**
2. **Public Comment**
3. **Thomas Seubert, 10 Sheppard Lane – 10 Stepping Stones Road**  
*Discussion with Board of Selectman regarding the 8 questions submitted by Mrs. Judy Eitler at the September 16<sup>th</sup> Board of Selectman's Meeting*
4. **Chief Murch, Lee Police Department – 51 Snell Road**  
*Report regarding gun fire near 51 Snell Road*
5. **Roger Rice, Transfer Station Manager – Present Solid Waste Ordinance, adopted 2003**  
*PowerPoint presentation on the present Solid Waste Ordinance.*
6. **Roger Rice, Transfer Station Manager – Two Purchase Requests**  
*Request to purchase a cellular repeater and wireless bridge for internet.*
7. **Town Administrator's Report**
  - Town Crier
  - Town Center Triangle – gardening responsibilities and Christmas lights
  - Rumble Strips – Discussion on possible reconsideration to install shoulder rumble strips on Rte. 125
  - Miscellaneous
8. **Consent Agenda Items** - (Individual items may be removed by any Selectman for separate discussion and vote)

<b><u>SIGNATURES REQUIRED</u></b>	<b><u>INFORMATION ONLY</u></b>
Ford Estate Documents	Coleman v Town of Lee et al
MS-1 Summary Inventory of Valuation Form	Letter from DTC Lawyers regarding Fairpoint Litigation

9. **Acceptance of Minutes – Minutes and Non Public Minutes from September 16, 2013**
10. **Acceptance of Manifest #6 and Weeks Payroll Ending September 8, 2013**
11. **Miscellaneous/Unfinished Business**
12. **Non-Public**
  - a. **RSA 91-A:3 II (b)** – Fire Chief Hoyt
  - b. **RSA 91-A:3 II (b)** – Police Chief Murch
13. **Adjournment**

**Posted: Town Hall, Public Safety Complex, Transfer Station, Public Library and on leenh.org on Sept 27, 2013 at 12:00 pm**

Individuals needing assistance or auxiliary communication equipment due to sensory impairment or other disabilities should contact the Town Office at 659-5414. Please notify the town six days prior to any meeting so we are able to meet your needs.



**TOWN of LEE**  
7 MAST RD, LEE, NH 03861  
(603) 659-5414

Office Use Only

Meeting Date: Sept 30, 2013

Agenda Item No. 3

**BOARD OF SELECTMEN**  
**MEETING AGENDA REQUEST**  
**9/30/2013**

**Agenda Item Title: Veterans Resort Chapel**

**Requested By: Thomas Seubert**

**Date: 9/3/2013**

**Contact Information: 10 Sheppard Lane 603-659-4892**

**Presented By: Thomas Seubert & Residents on or near 100 Stepping Stones Road**

**Description: Discuss with the Board of Selectman the 8 questions submitted by Mrs. Judy Eitler on Sept. 16th regarding the costs associated with zoning and building code violations on the Veterans Resort Chapel property on Stepping Stones Road.**

**Financial Details: n/a**

**Legal Authority n/a**

**Legal Opinion:**

**REQUESTED ACTION OR RECOMMENDATIONS:**

**See attached questions and responses**

Town of Lee

Questions from Mrs. Eitler regarding the Veteran's Resort Chapel,  
presented to the Board of Selectmen on September 16, 2013

Responses from Town Administrator for the September 30, 2013 Board of Selectmen Meeting

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1. How many days has Mr. MacDonald been in violation of town laws/ordinance with regard to his occupancy of and unpermitted construction activities, campfires, etc. on his Stepping Stone building lot? What is the daily fine amount for such non-compliance?

- a. We believe that someone was living on the property from August 29 – Sept. 16. and that the shed was “constructed” beginning Sept. 7-8.
- b. The Town had our attorney prepare a petition for a temporary and permanent injunction to Superior Court enjoining Mr. McDonald from violating the Town's Zoning Ordinance and Building Regulations Ordinance. Had this gone forward, and if the Town was granted the injunction, Mr. MacDonald could have been fined \$275.00 for the first day of violation and \$550.00 for each day thereafter. The imposition of fines is a discretionary decision of the Court.  
**(NH RSA 676:17 I)**

2. Does the Town plan to collect these fines?

- a. Since Mr. Macdonald removed the violations, the petition was not filed, so the penalties available under RSA 676:17 I. do not apply.

3. If Mr. MacDonald refuses to pay said fines, what recourse does the Town have? Can he be arrested? Can the Town put a lien on his Packers Falls Road property? **N/A**

4. In light of the inordinate amount of time and money the Town has now spent dealing with Mr. MacDonald's defiance of the various laws, buildings codes and regulations, what is the estimated dollar amount we have spent on this problem at this point?

- a. The Town has expended a great number of staff hours on issues related to violations of the Zoning Ordinance and/or building regulations. Town staff has also expended a great number of hours reviewing Mr. MacDonald's building permit applications and assisting the ZBA in their review of the appeal of administrative decisions and variance requests. Not known how many staff hours have been spent on this issue and it would be difficult, if not impossible, to calculate. Suffice it to say, numerous hours.
- b. The Town has incurred approximately \$11,300 in legal bills since January 2013 for all issues related to Mr. Peter MacDonald and the Veteran's Resort Chapel. However, some of this relates to work connected to enforcement issues and some relates to work for the land use boards.

5. What has it cost the Town and taxpayers thus far in legal fees alone in dealing with Mr. MacDonald's defiance of Town rules and regulation? **See answer to 4**

Town of Lee

Questions from Mrs. Eitler regarding the Veteran's Resort Chapel,  
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Responses from Town Administrator for the September 30, 2013 Board of Selectmen Meeting

6. Has Mr. MacDonald filed any legal action against the Town and if so, what?

- a. Yes, two lawsuits have been filed appealing the decisions of the ZBA. One of the lawsuits was transferred to federal court by counsel on behalf of the Town and one of the lawsuits is currently before the Strafford County Superior Court.

7. What recourse does the Town, including its citizens, have in recouping legal fees in defending against his frivolous law suits?

- a. The attorney for the Town's insurance carrier is handling the case in federal court and has requested, as part of the response to the lawsuit, that the Court award "reasonable attorney fees and costs." The response to the Strafford County Superior Court lawsuit is not yet due; however the Town's attorney will make a recommendation to the Town on the viability of requesting attorney's fees in the second action. Any recourse by individual citizens would likely be based on a private cause of action and would not involve the Town. Citizens are encouraged to seek advice from their own attorney about whether a private cause of action exists and the best means of pursuing any remedy.

8. If Mr. MacDonald does bring legal action against the Town and loses, can the Town file a counter suit against him to collect damages for legal fees? Can the Town put a lien on his property to collect damages?

- a. See No. 7.
- b. Mr. McDonald has brought two law suits against the ZBA. If the Court awards the Town attorney's fees, and if Mr. MacDonald fails to pay them as ordered, the Town may elect to pursue a Writ of Execution to recover. Pursuant to that process, the Town may seek an Attachment on Mr. MacDonald's property.

# TITLE LXIV PLANNING AND ZONING

## CHAPTER 676 ADMINISTRATIVE AND ENFORCEMENT PROCEDURES

### Penalties and Remedies

#### Section 676:17

##### **676:17 Fines and Penalties; Second Offense. –**

I. Any person who violates any of the provisions of this title, or any local ordinance, code, or regulation adopted under this title, or any provision or specification of any application, plat, or plan approved by, or any requirement or condition of a permit or decision issued by, any local administrator or land use board acting under the authority of this title shall be guilty of a misdemeanor if a natural person, or guilty of a felony if any other person; and shall be subject to a civil penalty of \$275 for the first offense, and \$550 for subsequent offenses, for each day that such violation is found to continue after the conviction date or after the date on which the violator receives written notice from the municipality that the violator is in violation, whichever is earlier. Each day that a violation continues shall be a separate offense.

II. In any legal action brought by a municipality to enforce, by way of injunctive relief as provided by RSA 676:15 or otherwise, any local ordinance, code or regulation adopted under this title, or to enforce any planning board, zoning board of adjustment or building code board of appeals decision made pursuant to this title, or to seek the payment of any fine levied under paragraph I, the municipality shall recover its costs and reasonable attorney's fees actually expended in pursuing the legal action if it is found to be a prevailing party in the action. For the purposes of this paragraph, recoverable costs shall include all out-of-pocket expenses actually incurred, including but not limited to, inspection fees, expert fees and investigatory expenses.

III. If any violation of a local ordinance, code or regulation, or any violation of a planning board, zoning board of adjustment or building code board of appeals decision, results in the expenditure of public funds by a municipality which are not reimbursed under paragraph II, the court in its discretion may order, as an additional civil penalty, that a violator make restitution to the municipality for such funds so expended.

IV. The superior court may, upon a petition filed by a municipality and after notice and a preliminary hearing as in the case of prejudgment attachments under RSA 511-A, require an alleged violator to post a bond with the court to secure payment of any penalty or remedy or the performance of any injunctive relief which may be ordered or both. At the hearing, the burden shall be on the municipality to show that there is a strong likelihood that it will prevail on the merits, that the penalties or remedies sought are reasonably likely to be awarded by the court in an amount consistent with the bond sought, and that the bond represents the amount of the projected expense of compliance with the injunctive relief sought.

V. The building inspector or other local official with the authority to enforce the provisions of this title or any local ordinance, code, or regulation adopted under this title may commence an action under paragraph I either in the district court pursuant to RSA 502-A:11-a, or in the superior court. The prosecuting official in the official's discretion may, prior to or at the time of arraignment, charge the

offense as a violation, and in such cases the penalties to be imposed by the court shall be limited to those provided for a violation under RSA 651:2 and the civil penalty provided in subparagraph I(b) of this section. The provisions of this section shall supersede any inconsistent local penalty provision.

**Source.** 1983, 447:1. 1985, 103:25; 210:4. 1988, 19:6, 7. 1996, 226:5, 6. 1997, 92:4, 5. 2004, 242:1. 2006, 101:1, eff. Jan. 1, 2007. 2009, 173:1, eff. Sept. 11, 2009.



## Julie Glover

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**From:** Chester W. Murch <cmurch@leenhpolice.org>  
**Sent:** Thursday, September 26, 2013 12:52 PM  
**To:** 'John LaCourse'; 'Dave Cedarholm'; 'Carole Dennis'  
**Cc:** Chet Murch; 'Julie Glover'  
**Subject:** Shooting Range  
**Attachments:** 20130926110201\_00001.jpg; 20130926110201\_00002.jpg; 20130926110201\_00003.jpg; 20130926110201\_00004.jpg; 20130926114448\_00001.jpg

Dear Board,

This email is in reference to the complaint filed by Joan Henry about the shooting range on the property of Edward Kelley. Sergeant Huppe met with New Hampshire Fish and Game Officer Flurette and the property owner Edward Kelley on 09/24/13. Attached is a copy of the Memorandum from Sergeant Huppe along with a few pictures of the area in which the shooting is taking place as well as NH RSA 644 Breaches of the Peace and Related Offenses.

All parties involved agree the area in which the shooting is taking place is safe and lawful under New Hampshire Law. The noise ordinance is not being violated as shooting is not occurring early in the morning or late at night.

In speaking with Edward Kelley the range is private and not open to the public. Use of this area is controlled by Edward Kelley and his son Thomas Kelley.

If you need anything else in reference to this issue please do not hesitate to give me a call.

Chet Murch



# Memo

**To:** Chief Chester W. Murch  
**From:** Sergeant Brian W. Huppe  
**Date:** September 24, 2013  
**Re:** Edward Kelley's shooting range

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On 9/24/13 myself and NH Fish and Game Officer Fluette met with Mr. Kelley at 70 Old Mill Road to look at his shooting range. The range is in the open area by the power lines in which Mr. Kelley owns most of the land in the area. Mr. Kelley has posted the land around the shooting range with "No Trespassing" signs. The direction in which you shoot is south west.

After checking Officer Fluette advised that Mr. Kelley's set up meets the requirements of NH RSA 644:13. That there is no residence within the 300 feet. Please note that Mr. Kelley is not the only person who shoots in the area as we heard gun shots while out there. The target area is built into a dirt berm that is between 10-12 feet high.

Officer Fluette had some suggestion to increase safety:

- Remove all metal (ie: metal target frames and targets) to prevent rickashay.
- Turn the angle of the target area so shooting straight on verse a slight angle to the left.
- Raise the back stop
- Add "Active Range" signs to "No Trespassing" signs

See attached photos.

Sergeant Huppe

# TITLE LXII CRIMINAL CODE

## CHAPTER 644 BREACHES OF THE PEACE AND RELATED OFFENSES

### Section 644:13

#### **644:13 Unauthorized Use of Firearms and Firecrackers. –**

I. A person is guilty of a violation if, within the compact part of a town or city, such person fires or discharges any cannon, gun, pistol, or other firearm, except by written permission of the chief of police or governing body.

II. For the purposes of this section, "compact part" means the territory within a town or city comprised of the following:

(a) Any nonresidential, commercial building, including, but not limited to, industrial, educational, or medical buildings, plus a perimeter 300 feet wide around all such buildings without permission of the owner.

(b) Any park, playground, or other outdoor public gathering place designated by the legislative body of the city or town.

(c) Any contiguous area containing 6 or more buildings which are used as either part-time or permanent dwellings and the spaces between them where each such building is within 300 feet of at least one of the others, plus a perimeter 300 feet wide around all the buildings in such area.

**Source.** 1971, 518:1. 1991, 164:1. 1996, 161:1, 2, eff. Aug. 2, 1996.





**TOWN of LEE**  
7 MAST RD, LEE, NH 03861  
(603) 659-5414

Office Use Only

Meeting Date: Sept 30, 2013

Agenda Item No. 5

**BOARD OF SELECTMEN**  
**MEETING AGENDA REQUEST**  
**9/30/2013**

**Agenda Item Title: Summary of the Current Solid Waste Ordinance, adopted in 2003**

**Requested By: Select Board**

**Date: 9/3/2013**

**Contact Information: [rrice@leenh.org](mailto:rrice@leenh.org)**

**Presented By: Roger Rice, Transfer Station Manager**

**Description: PowerPoint presentation on the present Solid Waste ordinance.**

**Financial Details: n/a**

**Legal Authority**

**Legal Opinion:**

**REQUESTED ACTION OR RECOMMENDATIONS:**

# Solid Waste Ordinance

Last Updated 2003

## Authority

- Pursuant to RSA 31:39, the Town of Lee adopts the following regulations for the use of the town's recycling area and Transfer Station.

## Purpose & Intent

- The purpose of this ordinance is to provide regulations, standards and guidelines etc.
- To encourage residents to reduce, reuse etc.

## Waste Defined

- Waste means any matter consisting of garbage, refuse and other spent, discarded or abandoned material, including solid, liquid, semi-solid and contained gaseous material

## Recycling Ordinance

- Household garbage
- Metal & appliances
- Brush, slash & tree cuttings not larger than 6"
- Residential demo
- Glass, sorted by color
- Automotive oil, anti-freeze

## Types of Waste NOT Accepted

- Waste collected by commercial haulers
- All materials generated by residents and businesses outside of the Town of Lee

## Resident Permit Sticker

- Permits are for persons residing in Lee and shall expire on the last day of each year.

## Other Permits

### Temporary Permit

- For a resident who does not own a vehicle

### Construction Permit

- Issued to a person or company that is a contractor

## Applications

- All permits are available at the Selectman's office or at the Transfer Station



## **Penalty**

- Any person or corporation that violates any section shall be punished for a violation under State Law

## **Exemptions**

- Any other use shall be by the authority of the Selectmen under the advisement of the Solid Waste Committee

## **Applications w/other Ordinances**

- This ordinance shall supersede all other Recycling Center Regulations



TOWN of LEE  
7 MAST RD, LEE, NH 03861  
(603) 659-5414

Office Use Only
Meeting Date: <u>9/30/13</u>
Agenda Item No. <u>6</u>

**BOARD OF SELECTMEN**

Sept. 30, '13 MEETING AGENDA REQUEST  
(Meeting Date Requested)

Agenda Item Title: To PURCHASE A WIRELESS BRIDGE FOR INTERNET.

Requested By: Roger Rice Date: 9-25-13

Contact Information: 659-2239

Presented By: Roger Rice

Description: AN OUTSIDE ANTENNAE ON THE TRANSFER STATION AND HWY GARAGE TO CONVERT TO HWY "CABLE". IT WOULD GREATLY IMPROVE INTERNET AND SAVE CURRENT MONTHLY CHARGE.

Financial Details: QUOTE FROM BACKBAY NETWORKS \$475.- FROM THE T.G. BUDGET- 2013/14

Legal Authority \_\_\_\_\_  
(usually NH RSA and/or Town Ordinance/Policy):

Legal Opinion: \_\_\_\_\_  
\_\_\_\_\_

**REQUESTED ACTION OR RECOMMENDATIONS:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**eQuote****eQuote Number: 1045**
 Payment Terms:  
 Expiration Date:10/24/2013
**Quote Prepared For**

**Roger Rice**  
**Town of Lee Transfer Station**  
 11 Recycling Center Rd  
 Lee, NH 03861  
 Phone:603-659-2239  
 rrice@leenh.org

**Quote Prepared By**

**Eric Von Oeyen**  
**Back Bay Networks NH**  
 652 Central Ave., Suite F  
 Dover, NH 03820  
 United States  
 Phone:6036925100  
 Fax:  
[eric@bbnnh.com](mailto:eric@bbnnh.com)

ITEM#	QUANTITY	ITEM NAME	UNIT PRICE	EXTENDED PRICE
<b>One-Time Items</b>				
1)	1	Cellular repeater Cellular repeater system as quoted to cover three major carriers.	\$1,053.35	\$1,053.35
2)	2	Engenius Long-range Wireless Bridge Engenius Outdoor Long-range Wireless Bridge	\$110.00	\$220.00
3)	3	Device Configuration Configure and test repeater and wireless bridge devices. All external mounting and cabling will be done by the Town of Lee (BBNNH can assist with cable termination for wireless bridges)	\$85.00	\$255.00
			<b>One-Time Total</b>	<b>\$1,528.35</b>
<b>Comment:</b>			<b>SubTotal</b>	<b>\$1,528.35</b>
			<b>Total</b>	<b>\$1,528.35</b>

Authorizing Signature \_\_\_\_\_

Date \_\_\_\_\_

Interest Charges on Past Due Accounts and Collection Costs Overdue amounts shall be subject to a monthly finance charge. In addition, customer shall reimburse all costs and expenses for attorney's fees incurred in collecting any amounts past due. Additional training or Professional Services can be provided at our standard rates.

# **SELECTMEN'S MEETING**

**September 30, 2013**

## **CONSENT AGENDA ITEMS**

(Individual items may be removed by any Selectman for separate discussion and vote)

### **SIGNATURES REQUIRED**

- Ford Estate Documents
- MS-1 Summary Inventory of Valuation Form

### **INFORMATION ONLY**

- Coleman v. Town of Lee et al
- Letter from DTC Lawyers regarding Fairpoint Litigation

THE STATE OF NEW HAMPSHIRE  
JUDICIAL BRANCH  
http://www.courts.state.nh.us

Court Name: 7th Circuit - Probate Division - Dover

Case Name: Estate of Joseph P. Ford

Case Number: 319-2011-ET-00521  
(if known)



MOTION FOR SUMMARY ADMINISTRATION  
AND ASSENT

1. Executor/Administrator Name William Pearce Telephone (207) 549-4723  
Mailing Address P O Box 222 Jefferson, ME 04348-0222  
Executor/Administrator Name \_\_\_\_\_ Telephone \_\_\_\_\_  
Mailing Address \_\_\_\_\_
2. Attorney Name None Telephone \_\_\_\_\_  
Mailing Address \_\_\_\_\_ Bar ID# \_\_\_\_\_
3. The estate of the decedent has been open for at least 6 months.  Yes  No
4. To the best of my knowledge and belief, there are no outstanding debts, obligations or unpaid or unresolved claims attributable to the deceased's estate.  Yes  No
5. No New Hampshire estate or inheritance taxes are due; OR all applicable New Hampshire estate and inheritance taxes have been paid and a certificate from the department of revenue administration under RSA 86:32 and/or 87:25 has been filed with the court.  Yes  No
6. No federal estate tax is due; OR the federal estate tax return has been filed and all taxes reported thereon have been paid.  Yes  No
7. Court supervision of the administration of the estate is no longer necessary.  Yes  No
8. The administration of the estate will be completed without further court supervision in accordance with the decedent's will and applicable law.  Yes  No
9. Attached are either receipts (NHJB-2139-P) or assents (NHJB-2122-P) from all specific legatees and assents from all other persons beneficially interested, as defined in RSA 550:12.  Yes  No
10. If there is real estate in this case, the court has been notified of the sale or transfer of the property by filing either a Return/Notice of Sale form (NHJB-2126-P) or a Notice to Towns and Cities form (NHJB-2142-P) or a copy of the HUD statement.  Yes  No

I certify that a copy of this document has been provided to the parties who have filed an appearance for this case or who are otherwise interested parties.

Sept 3, 2013  
Date

William W Pearce  
Executor / Administrator (must be signed in presence of notarial officer)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Executor / Administrator (must be signed in presence of notarial officer)

Case Name: ESTATE OF JOSEPH P FORD  
Case Number: 319-2011-ET-00521  
**MOTION FOR SUMMARY ADMINISTRATION**

State of Maine, County of Lincoln

This instrument was acknowledged before me on 9/3/13 by William Pearce  
Date Executor/Administrator(s)

My Commission Expires 6/16/14  
Affix Seal, if any  
Claudia Orff-Reed  
Notary Public, State of Maine  
My Commission Expires  
June 16, 2014

Claudia Orff-Reed  
Signature of Notarial Officer / Title

**ORDER**

- Motion for summary administration is granted.
- Motion for summary administration is denied.


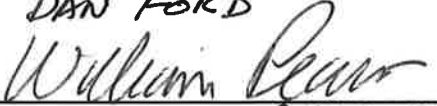

\_\_\_\_\_  
Date

\_\_\_\_\_  
Judge

Case Name: ESTATE OF JOSEPH P. FORD  
 Case Number: 319-2011-ET-00521  
**MOTION FOR SUMMARY ADMINISTRATION**

**ASSENT FOR SUMMARY ADMINISTRATION**

The undersigned, being all the persons interested under the summary administration law, agree that further court supervision of the administration of the estate is no longer necessary; do not request a final accounting; and request that the motion for summary administration be granted.

DATE	PRINT NAME BELOW LINE WRITE SIGNATURE ON LINE	ADDRESS
23 MAR 2013	 DAN FORD	433 BRY RD, DUNHAM NH 03824
8/28/13	 WILLIAM PEARCE	P.O. BOX 222 JEFFERSON ME 04348 7 MAST RD. LEE, NH 03861
8/28/13	 DEBORAH ESTAVER (WILLIAM PEARCE - EX)	P.O. BOX 222 JEFFERSON, ME 04348



**THE STATE OF NEW HAMPSHIRE**  
**JUDICIAL BRANCH**  
<http://www.courts.state.nh.us>

Court Name: **7th Circuit - Probate Division - Dover**



Case Name: **Estate of Joseph P. Ford**

Case Number: **319-2011-ET-00521**  
(if known)

**RECEIPT**

1. RECEIVED FROM **William Pearce**, serving as:

- |  |  |  |
|--|--|--|
| <input checked="" type="checkbox"/> Executor                 | <input type="checkbox"/> Administrator |  |
| <input type="checkbox"/> Ancillary Executor or Administrator |  | <input type="checkbox"/> Special Administrator             |
| <input type="checkbox"/> Administrator With Will Annexed     |  | <input type="checkbox"/> Administrator <i>De Bonis Non</i> |
| <input type="checkbox"/> Guardian                            | <input type="checkbox"/> Conservator   | <input type="checkbox"/> Trustee                           |

2. The amount of money and/or personal property at inventory value:

\$ **26,629.00**, in  full  partial satisfaction of the following:

- Distribution(s) according to terms of trust
- Distributive share upon termination of trust
- Balance upon termination of guardianship
- Balance upon termination of conservatorship
- Distributive share of decedent's estate
- Residuary share under decedent's will
- Money bequeathed under decedent's will
- Personal property bequeathed under decedent's will (specify)

**Real Estate**

**Parcel 1: Land on Garrity Rd. and Rt. 4 Bypass - 56.62 Acres in Lee plus 5 Acres in Durham**

**Parcel 2: Land on Garrity Rd. - 14.5 Acres in Lee**

**Plot 9-6-500 (Lee); Map 138-1 (Durham); Plot 9-8-0 (Lee)**

Other (specify) \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Recipient

**Town of Lee**  
Print Name of Recipient

THE STATE OF NEW HAMPSHIRE  
JUDICIAL BRANCH  
http://www.courts.state.nh.us

Court Name: 7th Circuit - Probate Division - Dover

Case Name: Estate of Joseph P Ford

Case Number: 319-2011-ET-00521  
(if known)



RECEIPT

1. RECEIVED FROM William Pearce, serving as:

- |  |  |  |
|--|--|--|
| <input checked="" type="checkbox"/> Executor                 | <input type="checkbox"/> Administrator |  |
| <input type="checkbox"/> Ancillary Executor or Administrator |  | <input type="checkbox"/> Special Administrator             |
| <input type="checkbox"/> Administrator With Will Annexed     |  | <input type="checkbox"/> Administrator <i>De Bonis Non</i> |
| <input type="checkbox"/> Guardian                            | <input type="checkbox"/> Conservator   | <input type="checkbox"/> Trustee                           |

2. The amount of money and/or personal property at inventory value:

\$ 0.00, in  full  partial satisfaction of the following:

- Distribution(s) according to terms of trust
- Distributive share upon termination of trust
- Balance upon termination of guardianship
- Balance upon termination of conservatorship
- Distributive share of decedent's estate
- Residuary share under decedent's will
- Money bequeathed under decedent's will
- Personal property bequeathed under decedent's will (specify)

**Personal papers bequeathed to the Town of Lee**

Other (specify) \_\_\_\_\_

March 1, 2013  
Date

Phyllis E. White  
Recipient

**Phyllis White, President Lee Historical Society**  
Print Name of Recipient

# MEMO

**TO:** Julie Glover  
Town Administrator  
Town of Lee

**FROM:** Scott P. Marsh CNHA  
Municipal Resources  
Contracted Assessor's Agents

**DATE:** September 20, 2013

**RE:** 2013 MS-1 Form

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Attached is the 2013 MS-1 report form. On the attached spreadsheets, I have provided a comparison of net taxable assessing information for the past several years as well as comparison breakdown of the various categories for 2012 and 2013 tax years, so that you may have a better idea of where the actual changes are occurring.

The current use and conservation restriction assessments changes are a result of coding corrections and applying updated DRA pricing rates. The other change in land assessments are the result of corrections. The change in building values is mainly a result of the continuing building permit changes. The total exemption amount increased roughly 5% and as such the result is a net taxable increase of roughly \$2,500,000 or roughly .6%. This is typical to what I have seen in other communities, which have had assessment changes in the .25% to the 2.0% range due to the general economy and real estate market of the region.

I hope this information is helpful and if you have any questions or desire a meeting to discuss this or any other matter, please let me know.

	12 VALUE	13 VALUE	\$ CHANGE	% CHANGE
<b>LAND</b>				
CURRENT USE	\$871,420	\$951,103	\$79,683	9.14%
CONSERVATION RESTRICTION	\$170,270	\$29,124	-\$141,146	-82.90%
DISCR. ESMNT	\$0	\$0		
DISCR. PRES ESMNT	\$8,000	\$8,000		
FARM STRUCT & LAND UNDER RSA 79F	\$0	\$0		
RES LAND	\$113,794,600	\$113,812,400	\$17,800	0.02%
COMM/INDUST LAND	\$16,898,400	\$16,906,600	\$8,200	0.05%
<b>TAXABLE LAND</b>	<b>\$131,742,690</b>	<b>\$131,707,227</b>	<b>-\$35,463</b>	<b>-0.03%</b>
EXEMPT LAND	\$10,339,700	\$10,195,800	-\$143,900	-1.39%
<b>BLDG</b>				
RESIDENTIAL	\$242,320,132	\$243,852,032	\$1,531,900	0.63%
MOBILE HOME	\$5,548,800	\$5,601,800	\$53,000	0.96%
COMM/INDUST	\$36,320,800	\$36,859,300	\$538,500	1.48%
DISC PRES ESEMNT	\$46,968	\$46,968		
FARM STRUCT RSA 79F	\$0	\$0		
<b>TAXABLE BLDGS</b>	<b>\$284,236,700</b>	<b>\$286,360,100</b>	<b>\$2,123,400</b>	<b>0.75%</b>
EXEMPT BLDGS	\$6,937,700	\$7,868,000	\$930,300	13.41%
UTILITIES	\$5,096,300	\$6,041,000	\$944,700	18.54%
<b>TAXABLE VALUE BEFORE EXEMPTIONS</b>	<b>\$421,075,690</b>	<b>\$424,108,327</b>	<b>\$3,032,637</b>	<b>0.72%</b>
DISABLED VETS	\$234,000	\$234,000		
IMPROVEMENTS TO ASSIST DEAF	\$0	\$0		
IMPROVEMENTS TO ASSIST DISABLED	\$4,400	\$4,400		
SCHOOL	\$0	\$0		
WATER/AIR POLLUTION	\$0	\$0		
<b>MODIFIED ASSESSMENT</b>	<b>\$420,837,290</b>	<b>\$423,869,927</b>	<b>\$3,032,637</b>	<b>0.72%</b>
BLIND EXEMPTION	\$15,000	\$15,000		
ELDERLY EXEMPTION	\$8,831,123	\$9,284,146	\$453,023	5.13%
DEAF EXEMPTION	\$0	\$0		
DISABLED EXEMPTION	\$0	\$0		
WOOD HEAT EXEMPTION	\$0	\$0		
SOLAR EXEMPTION	\$0	\$0		
WIND EXEMPTION	\$0	\$0		
ADDITIONAL SCHOOL	\$0	\$0		
<b>EXEMPTION TOTAL</b>	<b>\$8,846,123</b>	<b>\$9,299,146</b>	<b>\$453,023</b>	<b>5.12%</b>
<b>NET TAXABLE VALUE</b>	<b>\$411,991,167</b>	<b>\$414,570,781</b>	<b>\$2,579,614</b>	<b>0.63%</b>
VET TAX CREDIT	\$64,125	\$63,375	-\$750	-1.17%
SURVIVING SPOUSE	\$0	\$0		
DISBALED VET TAX CREDIT	\$4,200	\$4,200		

<b>TAX YEAR</b>	<b>ASSESSMENT</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>	
2005	\$397,188,654			
2006	\$495,548,668	\$98,360,014	24.76%	REVAL
2007	\$484,775,635	-\$10,773,033	-2.17%	
2008	\$487,700,712	\$2,925,077	0.60%	
2009	\$494,138,873	\$6,438,161	1.32%	
2010	\$494,622,829	\$483,956	0.10%	
2011	\$408,425,460	-\$86,197,369	-17.43%	REVAL
2012	\$411,991,167	\$3,565,707	0.87%	
2013	\$414,570,781	\$2,579,614	0.63%	
<b>* ASMNT = TAXABLE VALUE AFTER EXEMPTIONS</b>				

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**SUMMARY INVENTORY OF VALUATION**  
**FORM MS-1 FOR 2013**  
Municipal Services Division  
PO BOX 487, Concord, NH 03302-0487 Phone (603) 230-5950  
E-mail Address: equalization@rev.state.nh.us

Original Date: \_\_\_\_\_  
Copy (check box if copy)   
Revision Date: \_\_\_\_\_

CITY/TOWN OF LEE IN STRAFFORD COUNTY

**CERTIFICATION**

This is to certify that the information provided in this report was taken from the official records and is correct to the best of our knowledge and belief  
Rev 1707 03(d)(7)

PRINT NAMES OF CITY/TOWN OFFICIALS	SIGNATURES OF CITY/TOWN OFFICIALS* (Sign in ink)
John R. LaCourse, PhD	
David Cedarholm	
Carole Dennis	
*Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.	
Date Signed _____	Check one: Governing Body <input checked="" type="checkbox"/>
City/Town Telephone # <u>659-5414</u>	Assessors <input type="checkbox"/>
	<b>Due date: September 1, 2013</b>

Complete the above required certification by inserting the name of the city/town officials, the date on which the certificate is signed, and have the majority of the members of the board of selectmen/assessing officials sign in ink.

**REPORTS REQUIRED:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon forms prescribed for that purpose.

**NOTE:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions tab for individual items.

**THIS FORM MUST BE RECEIVED BY THE DRA NO LATER THAN SEPTEMBER 1ST.**

**Village Districts - pages 8-9 must be completed for EACH village district within the municipality.**

RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO:

N.H. DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
PO BOX 487  
CONCORD, NH 03302-0487

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer: Julie Glover (Print/type) E-Mail Address: townadministrator@leenh.o

<b>FOR DRA USE ONLY</b>	<b>Regular office hours:</b> <u>Monday to Friday 8 TO 4</u>
	See instructions on page 10, as needed.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**SUMMARY INVENTORY OF VALUATION**  
 FORM MS-1 FOR 2013

2013

FORM

**MS - 1**

LAND BUILDINGS	Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving Lines 2 A, B, C, D & E List all buildings.	NUMBER OF ACRES	2013 ASSESSED VALUATION BY CITY/TOWN
<b>1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4</b>			
A	Current Use (At Current Use Values) RSA 79-A (See page 10)	7,094.53	951,103
B	Conservation Restriction Assessment (At Current Use Values) RSA 79-B	162.96	29,124
C	Discretionary Easement RSA 79-C	0.00	0
D	Discretionary Preservation Easement RSA 79-D	0.44	8,000
E	Taxation of Farm Structures & Land Under Farm Structures RSA 79-F	0.00	0
F	Residential Land (Improved and Unimproved Land)	3,232.35	113,812,400
G	Commercial/Industrial Land (Do Not include Utility Land)	534.59	16,906,600
H	Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)	11,024.87	131,707,227
I	Tax Exempt & Non-Taxable Land	1,079.72	10,195,800
<b>2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B</b>			243,852,032
A	Residential		5,601,800
B	Manufactured Housing as defined in RSA 674:31		36,859,300
C	Commercial/Industrial (DO NOT include Utility Buildings)		46,968
D	Discretionary Preservation Easement RSA 79-D	Number of Structures 9	0
E	Taxation of Farm Structures & Land Under Farm Structures RSA 79-F	# of Structures 0	286,360,100
F	Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E)		7,868,000
G	Tax Exempt & Non-Taxable Buildings		
<b>3 UTILITIES (see RSA 83-F:1 V for complete definition)</b>			6,041,000
A	Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)		0
B	Other Utilities (Total of Section B From Utility Summary)		
<b>4 MATURE WOOD and TIMBER RSA 79:5</b>			0
<b>5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1H, 2F, 3A, 3B and 4)</b> This figure represents the gross sum of all taxable property in your municipality.			424,108,327
<b>6 Certain Disabled Veterans RSA 72:36-a</b> (Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance)		Total # granted 1	234,000
<b>7 Improvements to Assist the Deaf RSA 72:38-b V</b>		Total # granted 0	0
<b>8 Improvements to Assist Persons with Disabilities RSA 72:37-a</b>		Total # granted 2	4,400
<b>9 School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV</b> (Standard Exemption Up To \$150,000 maximum for each)		Total # granted 0	0
<b>10 Water and Air Pollution Control Exemptions RSA 72:12-a</b>		Total # granted 0	0
<b>11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9, and 10)</b> This figure will be used for calculating the total equalized value for your municipality			423,869,927
<b>12 Blind Exemption RSA 72:37</b>		Total # granted 1 Amount granted per exemption 15,000	15,000
<b>13 Elderly Exemption RSA 72:39 a &amp; b</b>		Total # granted 67	9,284,146
<b>14 Deaf Exemption RSA 72:38-b</b>		Total # granted 0 Amount granted per exemption 0	0
<b>15 Disabled Exemption RSA 72:37-b</b>		Total # granted 0 Amount granted per exemption 0	0

16 Wood-Heating Energy Systems Exemption RSA 72:70	Total # granted	0	0
17 Solar Energy Exemption RSA 72:62	Total # granted	0	0
18 Wind Powered Energy Systems Exemption RSA 72:66	Total # granted	0	0
19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV	Total # granted	0	0
20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)			9,299,146
21 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20)			414,570,781
22 Less Utilities (Line 3A) Do NOT include the value of OTHER utilities listed on Line 3B.			6,041,000
23 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22)			408,529,781

Additional notes (example: update, reval, changes to exemptions, mapping, increases to value, decreases to value, etc.)



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
SUMMARY INVENTORY OF VALUATION  
FORM MS-1 FOR 2013

**UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELINE, WATER & SEWER**

List by individual company/legal entity the valuation of operating plants employed in the production, distribution and transmission of electricity, gas pipeline, water and petroleum products. Include **ONLY** the names of the companies listed on the Instruction Sheets. (See instructions page 11)

**WHO APPRAISES AND ESTABLISHES THE UTILITY VALUE IN YOUR MUNICIPALITY?**

DRA

DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES?

YES  NO 

IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box, if applicable)

YES  NO **SECTION A: LIST ELECTRIC COMPANIES:**

(Attach additional sheet if needed.) (See Instruction page 11)

**2013  
VALUATION**

PUBLIC SERVICE CO. OF N.H.	4,843,300
NH ELECTRIC CO-OP	1,127,400
<b>A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION:</b>	<b>5,970,700</b>
(See instructions page 11 for the names of the limited number of companies)	

**GAS COMPANIES****A2 TOTAL OF ALL GAS COMPANIES LISTED:**

0

(See instructions page 11 for the names of the limited number of companies)

**WATER & SEWER COMPANIES**

PENNICHUCK EAST UTILITY	70,300
<b>A3 TOTAL OF ALL WATER &amp; SEWER COMPANIES LISTED:</b>	<b>70,300</b>
(See instructions page 11 for the names of the limited number of companies)	

**GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES (Sum of Lines A1, A2 AND A3).**

This grand total of all sections must agree with the total listed on page 2, line 3A.

6,041,000

**SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies):**

(Attach additional sheet if needed.)

**2013  
VALUATION****TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B:**

Total must agree with total on Page 2, Line 3B.

0

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
 SUMMARY INVENTORY OF VALUATION  
 FORM MS-1 FOR 2013

TAX CREDITS	LIMITS	*NUMBER OF INDIVIDUALS	ESTIMATED TAX CREDITS
<b>RSA 72:28 Veterans' Tax Credit / Optional Veterans' Tax Credit</b> \$50 Standard Credit \$51 up to \$500 upon adoption by city or town	375	169	63,375
<b>RSA 72:29-a Surviving Spouse</b> "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States. " \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town	700	0	0
<b>RSA 72:35 Tax Credit for Service-Connected Total Disability</b> "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town	1,400	3	4,200
<b>TOTAL NUMBER AND AMOUNT</b>		172	67,575

\* If both husband and/or wife qualify for the credit they count as 2.  
 \* If someone is living at a residence such as brother & sister, and one qualifies, count as 1, not one-half.

DISABLED EXEMPTION REPORT - RSA 72:37-b			
INCOME LIMITS:	SINGLE	0	ASSET LIMITS:
	MARRIED	0	
			SINGLE
			MARRIED

DEAF EXEMPTION REPORT - RSA 72:38-b			
INCOME LIMITS:	SINGLE	0	ASSET LIMITS:
	MARRIED	0	
			SINGLE
			MARRIED

ELDERLY EXEMPTION REPORT - RSA 72:39-a						
NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		PER AGE CATEGORY	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTION GRANTED			
AGE	#	AMOUNT PER INDIVIDUAL	AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65 - 74	0	174,000	65 - 74	29	5,046,000	3,640,900
75 - 79	0	210,000	75 - 79	11	2,310,000	1,412,304
80 +	0	270,000	80 +	27	7,290,000	4,230,942
			TOTAL	67		9,284,146
INCOME LIMITS:		SINGLE	ASSET LIMIT:		SINGLE	222,500
		MARRIED			MARRIED	222,500

COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE - RSA 79-E			
ADOPTED:	YES	<input type="checkbox"/>	NO
			<input checked="" type="checkbox"/>
NUMBER ADOPTED			0

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**SUMMARY INVENTORY OF VALUATION**  
 FORM MS-1 FOR 2013

2013

FORM

**MS - 1**

<b>CURRENT USE REPORT - RSA 79-A</b>				
	TOTAL NUMBER ACRES RECEIVING CURRENT USE	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	1,700.04	622,383	RECEIVING 20% RECREATION ADJUSTMENT	2,003.87
FOREST LAND	3,546.98	282,649	REMOVED FROM CURRENT USE DURING CURRENT TAX YEAR	9.18
FOREST LAND WITH DOCUMENTED STEWARDSHIP	653.88	33,598		
UNPRODUCTIVE LAND	92.49	995		
WET LAND	1,101.14	11,478		
<b>TOTAL</b> (must match page 2)	7,094.53	951,103	TOTAL NUMBER OF OWNERS IN CURRENT USE	235
			TOTAL NUMBER OF PARCELS IN CURRENT USE	311

<b>LAND USE CHANGE TAX</b>				
GROSS MONIES RECEIVED FOR CALENDAR YEAR (JAN. 1, 2012 THRU DEC. 31, 2012)				49,300
CONSERVATION ALLOCATION:	PERCENTAGE	50 %	AND/OR	DOLLAR AMOUNT
MONIES TO CONSERVATION FUND				24,650
MONIES TO GENERAL FUND				24,650

<b>CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B</b>				
	TOTAL NUMBER ACRES RECEIVING CONSERVATION	ASSESSED VALUATION	OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	52.71	23,509	RECEIVING 20% RECREATION ADJUSTMENT	0.00
FOREST LAND	98.25	5,483	REMOVED FROM CONSERVATION RESTRICTION DURING CURRENT YEAR	0.00
FOREST LAND WITH DOCUMENTED STEWARDSHIP	0.00	0		
UNPRODUCTIVE LAND	0.00	0		
WET LAND	12.00	132		
<b>TOTAL</b>	162.96	29,124	TOTAL NUMBER OF OWNERS IN CONSERVATION RESTRICTION	6
			TOTAL NUMBER OF PARCELS IN CONSERVATION RESTRICTION	7

<b>DISCRETIONARY EASEMENTS - RSA 79-C</b>		
TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS	TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS	DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED (i.e. Golf Course, Ball Park, Race Track, etc.)
0.00	0	
ASSESSED VALUATION		
0		

<b>TAXATION OF FARM STRUCTURES &amp; LAND UNDER FARM STRUCTURES - RSA 79-F</b>				
TOTAL NUMBER GRANTED	TOTAL NUMBER OF STRUCTURES	TOTAL NUMBER OF ACRES	ASSESSED VALUATION LAND	ASSESSED VALUATION STRUCTURES
0	0	0.00	0	0

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**SUMMARY INVENTORY OF VALUATION**  
 FORM MS-1 FOR 2013

2013

FORM

**MS - 1**

DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D Historic Agricultural Structures		
TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY PRESERVATION EASEMENTS	DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED (i.e.; Barns, Silos etc.) MAP & LOT - PERCENTAGE GRANTED	
9	79-D HISTORIC BARN on 000024 000005 000000	75%
TOTAL NUMBER OF ACRES	79-D HISTORIC BARN on 000032 000001 000000	75%
0.44	79-D HISTORIC BARN on 000032 000004 000000	75%
ASSESSED VALUATION	79-D HISTORIC BARN on 000020 000001 000000	75%
8,000 L/O	79-D HISTORIC BARN on 000013 000009 000000	75%
46,968 B/O	79-D HISTORIC BARN on 000024 000008 000000	75%
TOTAL NUMBER OF OWNERS	79-D HISTORIC BARN on 000025 000003 000200	75%
8	79-D HISTORIC BARN on 000005 000001 000300	75%
	79-D HISTORIC BARN on 000002 000003 000000	75%

TAX INCREMENT FINANCING DISTRICTS RSA 162-K (See Tax Increment Finance Dist Tab for instructions)				
<b>Date of Adoption/Modification</b>				
<b>A</b> Original assessed value				
<b>B +</b> Unretained captured assessed value				
<b>C =</b> Amounts used on page 2 (for tax rate purposes)				
<b>D +</b> Retained captured assessed value (* be sure to manually add this figure when running your warrant)				
<b>E</b> Current assessed value				

LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAX Amounts listed below should not be included in assessed valuation column on page 2.	MUNICIPALITY	LIST SOURCE(S) OF PAYMENT In Lieu of Taxes	
		Number of Acres	
State & Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, acct. 3356 & 3357	0	0.00	
White Mountain National Forest, Only acct. 3186		0.00	
Other from MS-4, acct. 3186	3,260		DURHAM, TOWN OF
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
Other from MS-4, acct. 3186	0		
<b>TOTALS</b> of account 3186 (Exclude WMNF)	\$ 3,260		

\* RSA 362-A:6, was reinstated, effective 4/1/2006. This statute allows municipalities to enter into payment in lieu of tax agreements with small scale power facilities. However, these new PILOT agreements are also taxable under RSA 83-F.

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 230-5950.

RECEIVED  
SEP 16 2013

TOWN OF LEE, NH  
SELECTMAN'S OFFICE

**United States District Court For The District of Columbia**

RICHARD COLEMAN,

Plaintiff

v.

TOWN OF LEE, NH, BOARD OF SELECTMAN, and  
Each individually, the LEE POLICE DEPT, and  
POLICE CHIEF CHESTER MURCH, and  
MURCH individually Officer ANNIE COLE,  
and COLE, individually

Defendants

Jury Trial Demanded

---

**MOTION TOP RESCIND**

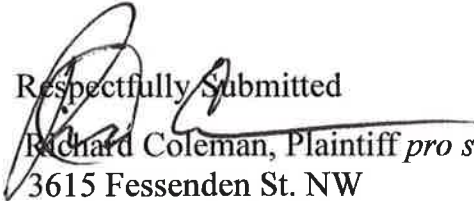
COMES NOW, the Plaintiff, Richard Coleman, *pro se*, to move this Court to rescind its order of June 11, 21 transferring the case to NH Federal District Court before ruling of the Plaintiff's Motion of June 23, 2013, to Amend/Object

The Court forwarded the case to NH Federal District Court before the Plaintiff was afforded his 5<sup>th</sup> and 14<sup>th</sup> Amendment right to due process and equal protection to Object/Amend said Order,

The Plaintiff has been waiting since June 23<sup>rd</sup> for a ruling.

THEREFORE, the Plaintiff respectfully requests that the Court rescind the Order transferring the case to NH, until such time as the Court rules on the Plaintiff's Motion to Amend Order and to file an appeal if grounds warrant.

Respectfully Submitted

  
Richard Coleman, Plaintiff *pro se*

3615 Fessenden St. NW

Washington, DC 20008

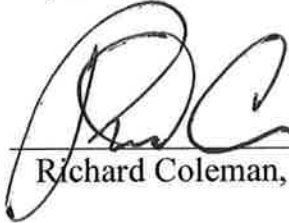
571-623-7305

Date

9/14/13

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and exact copy of the foregoing Motion was served upon the Town Manager, Town of Lee 7 Mast Rd. Lee, NH.03861, the Board of Selectmen, the Lee Police Dept, Chief Murch, and officer Cole at the same address via Certified Mail, Return Receipt Requested on this the 10 day of September 2013.



Richard Coleman, Plaintiff, *pro se*



DONAHUE, TUCKER & CIANDELLA, PLLC

*PLEASE RESPOND TO THE EXETER OFFICE*

September 25, 2013

Town of Lee  
Attn: Julie Glover, Town Administrator  
7 Mast Road  
Lee, NH 03824



MICHAEL J. DONAHUE  
CHARLES F. TUCKER  
ROBERT D. CIANDELLA  
LIZABETH M. MACDONALD  
JOHN J. RATIGAN  
DENISE A. POULOS  
ROBERT M. DEROSIER  
CHRISTOPHER L. BOLDT  
SHARON CUDDY SOMERS  
DOUGLAS M. MANSFIELD  
KATHERINE B. MILLER  
CHRISTOPHER T. HILSON  
JESSICA L. ECKER  
JUSTIN L. PASAY  
OF COUNSEL  
JOY V. RIDDELL  
NICHOLAS R. AESCHLIMAN  
RETIRED  
ROBERT B. DONOVAN  
ROBERT A. BATTLES  
(1951-2010)

**Re: FairPoint/Granite State Telephone/Dunbarton Company Tax Litigation**

Dear Ms. Glover:

**Introduction:**

This letter provides an update on the status of the telephone company tax abatement cases for the 2011 tax year, consolidated in Merrimack County Superior Court. For those clients with 2012 tax year cases filed against them as well, this letter addresses the new cases, too.

**Invoice:**

Enclosed with this letter is the invoice for the services performed by DTC on behalf of its municipal clients involved in these telephone tax abatement cases. The bill covers time and fees from the beginning of these cases not previously billed, from October 2012, through May 2013. The majority of the charges are for July 2013 time and expenses. As in the past, the costs are split upon the municipalities that we represent in these matters together, for work common to all clients. Your portion of the bill for this period of time for the common charges is **\$247.92** as shown on Page 5 of the invoice.

**Joint Litigation Schedule:**

As reported in the last update, sent in August 2013, the court adopted the joint litigation schedule proposed by municipal counsel. The telephone companies' attorney prepared a revised litigation schedule for the judge to sign, which he did on July 18, 2013. A copy of that joint litigation schedule is enclosed for your reference.

**Motions to Clarify or Amend 2011 Tax Year Petitions:**

The Petitioners filed Motions to Clarify or Amend their initial Petitions filed last year, to add additional claims: (1) That Municipalities failed to tax poles and conduits on private property and instead taxed only facilities in the public rights-of-way, pursuant to RSA 72:8-a, in violation of constitutional equal protection guarantees, and (2) that the statute authorizing taxation of poles and conduits, RSA 72:8-a, is invalid “on its face” because the legislature chose to tax poles and conduits but exempted from taxation “other devices and equipment, including wires, fiber optics and switching equipment employed in the transmission of telecommunication, cable, or commercial mobile radio [wireless] services.” DTC and other municipal counsel opposed the Petitioners’ Motion, on the grounds that it would lead to burdensome review of documents by our clients, to respond to anticipated requests for discovery pertaining to poles and conduits on private property. Many commercial and industrial properties have such poles and especially conduits, as do many residential subdivision developments. A copy of DTC’s opposition to the Motion to Amend or Clarify was sent to you in August.

Incidentally, for those clients who have also received 2012 tax year abatement petitions, the telephone companies included in those new petitions the same claims that they sought to add to the 2011 tax year petitions.

**Status Conference September 6, 2013:**

Judge McNamara scheduled a status conference to address all open motions on September 6, 2013. At that hearing, I persuaded the Court to make some modifications to the Orders he had issued in April setting up liaison counsel, to promote efficiency and make it fairer for our clients.

The Court also heard the Petitioners’ Motion to Amend or Clarify their Petitions on the 2011 taxes, to add the additional claims referenced above. The Judge has not ruled on that motion, but he seemed inclined to grant it, but at the same time to impose some protections on municipalities and to limit the types of responses they would need to provide to additional discovery requests about private property. We will let you know when we receive that order.

**Discovery Requests:**

We send out to each of our clients’ Assessors the Interrogatories and Requests for Production of Documents that the telephone companies had propounded. We requested each municipality’s responses by October 15. We will be following up in the coming weeks with phone calls to make sure everything is on track. If you have any questions, please do not hesitate to contact me or Attorney Justin Pasay.



**Pole/Conduit License and Cable Franchise Amendments:**

We will also be in touch in the coming weeks with each municipality regarding amending pole and conduit licenses and, if necessary, cable TV franchise agreements, to require payment of property tax pursuant to RSA 72:23, I. Additionally, we will add language to the universal amendments to the pole and conduit licenses that will require payment of such taxes by all attachers to the pole and conduits owned by the electrical and telephone companies, and to require that the owners of any poles and conduits in the community identify for the municipality all of the attachers for each pole or conduit in the community. We will be sending you a packet shortly on that process.

Some of your communities may have already amended their pole licenses, some with our assistance, but because of the evolution in the law in this area, we recommend new universal amendments with the additional language referenced above and to cover all pole licenses issued to date and all going forward in the future.

**Amicus Brief for Appeal by City of Concord:**

We reported in our last status letter on the City of Concord's appeal of Judge McNamara's decision in a case involving the City of Concord's taxation of FairPoint's use of the public rights-of-way in prior tax years. Judge McNamara ruled against the City of Concord on the same body of law and a comparable set of facts as are represented in our litigation. We described the benefits to our clients if we filed a brief as *Amicus Curiae* or "Friend of the Court" in that appeal. We prepared the brief in late August and it was filed on September 3<sup>rd</sup>. At this time, FairPoint has opposed our brief and we are awaiting the Supreme Court's decision on whether or not it will accept the brief we filed on behalf of you and our other municipal clients in the pending cases in Merrimack County.

**2012 Tax Year Cases:**

As some of you are aware, the telephone companies have sued virtually all of the communities that they sued for the 2011 tax year, raising claims that are identical to those 2011 tax year petitions, with the addition of the new allegations the telephone companies raised in their motions to amend the 2011 tax year petitions. Those are slowly being processed by the Superior Courts. We understand from the telephone company's attorney that there are 180 municipal respondents in these cases. **If you receive a 2012 Petition, please notify us immediately, and send us a PDF copy by e-mail, with the date the Town was served. Many of the county courts now have the accelerated timelines of the so-called "PAD" rules.**

In consultation with the other municipal counsel involved in this case, we will argue that the 2012 tax year cases should remain where they are in their original superior courts, rather than being consolidated with the 2011 tax petitions in Merrimack County. The reasons for this are primarily to reduce the cost to our clients. With the 2011 tax year petitions pending, most likely with all of the claims that will be included in the 2012 tax year cases if the Judge grants the telephone company's Motion to Amend their 2011 Petitions, the process is already well underway with discovery for the 2011 tax year cases. In addition, as noted above, there is an appeal pending on an identical legal issue involving constitutional challenges to taxation of FairPoint's use of the public rights-of-way, by the City of Concord, in the New Hampshire Supreme Court. The City of Concord removed its 2012 tax year petition from Merrimack County Superior Court to the Federal District Court in New Hampshire. It is unclear at this time whether that matter will stay in Federal Court or be returned to Merrimack County. If it remains in Federal Court, that will be another reason to stay the 2012 cases in state court.

We believe that it will be most cost effective for our municipal clients if all of the 2012 tax year petitions are stayed pending the resolution of the matters already before two or three other courts.

**Conclusion:**

If you have any questions about any of the above, please feel free to contact any member of the DTC team that has been working on these telephone tax cases.

Very truly yours,

**DONAHUE TUCKER & CIANDELLA PLLC**



Katherine B. Miller  
[kmiller@DTClawyers.com](mailto:kmiller@DTClawyers.com)

KBM:lmh

Enclosures: Invoice and Joint Litigation Schedule

cc: Robert D. Ciandella, Esquire  
Sharon Cuddy Somers, Esquire  
Christopher L. Boldt, Esquire  
Douglas M. Mansfield, Esquire