#### SELECT BOARD MEETING AGENDA

DATE: 6:00pm Monday, May 12, 2014

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

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. Larry Kindberg, Recreation Commission Chair Appointment Application

Recommend Vidya Sundar to a three year appointment to the Rec Commission.

#### 4. Bill Humm, Conservation Commission Chair

#### a. Rothwell Reserve Project

Request that the Board accept a \$2900 grant from LRAC and approve the contract with Ibis Wildlife Consulting to prepare a Wildlife Habitat and Land Stewardship Plan for the Rothwell Reserve. The grant funds will be used to pay for the plan.

#### b. Robert Barth / Hoop House Greenhouse Structure

Request that the Board approve construction of a Hoop House within a designated conservation easement on 41 Birch Hill Road and to authorize the Building Inspector to issue a building permit, if all other regulatory requirements have been met.

#### 5. Bill Cote, McGregor Memorial EMS - Presentation on the Future Plans for McGregor

Make a PowerPoint Presentation regarding the future plans for McGregor EMS.

#### 6. Randy Stevens, Highway Supervisor

#### a. Unfinished Business at Little River Park

Review with the Board and Rec Commission the list of items that remain unfinished at Little River Park which were previously presented to the Board at the March 31<sup>st</sup> meeting.

#### b. Acceptance of leaf vacuum as a gift

Request approval to accept a gift of a used 16 HP Giant Vacuum with trailer from the Wellington Campground.

#### c. Hazard Mitigation Assistance Grant

Discuss applying for HMA Grant for serious erosion issues along Tuttle Road and Little River and discuss whether to pay Right Angle Engineering \$200 to prepare the Letter of Intent for the Town.

#### d. Hydraulic Study for Packers Falls and Tuttle Road Culvert Replacements

Discuss the need to ask for proposals to do a Hydraulic Study to determine the size, type and cost for the inevitable replacement of the Packers Falls and Tuttle Road Culverts. A study would provide a more accurate estimate for budget planning purposes.

#### e. Crack Sealing and Gravel/Stone Quote Results

Review quotes with the Board and request approval for the Highway Supervisor to award the purchases and services to the selected vendors.

#### 7. Julie Glover, Town Administrator Report

- Personnel and Financial Policies discussion on what changes the Board would like to make
- Discretionary Preservation Easement for the Kennard Farm Barns Application –schedule Public Hearing
- Discuss request from ORYA to keep Lacrosse goals in place for the spring season at LRP
- Miscellaneous

#### 8. Carole Dennis, Selectwoman – Town Hall

Discuss moving Town Hall to the second floor of the Public Safety Complex.

9. Consent Agenda Items - (Individual items may be removed by any Selectman for separate discussion and vote)

#### **SIGNATURES REQUIRED**

Abatement

Veterans Tax Credit (2)

Assessing Contract with Municipal Resources Inc.

Vacation Request (2)

Notice of Intent to Cut (2)

#### INFORMATION ONLY

Beckman Resignation Letter DRA Valuation Report

LOCO Half and Full Marathon Road Race Request

- 11. Acceptance of Manifest #22 and Weeks Payroll Ending May 11, 2014
- 12. Miscellaneous/Unfinished Business
- 13. Non-Public
  - a. RSA 91-A:3 II (a) -Personnel Issues requested by Selectmen Bugbee
  - b. RSA 91-A:3 II (a) Personnel Issues requested by Chief Dronsfield

#### 14. Adjournment

Posted: Town Hall, Public Safety Complex, Public Library and on leenh.org on May 9, 2014

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.



Meeting Date: May 12, 2014

Agenda Item No. 3

# BOARD OF SELECTMEN MEETING AGENDA REQUEST 5/12/2014

Agenda Item Title: Applications for Committees, Commissions and Boards

Requested By:

**Board of Selectmen** 

<u>5/1/2014</u>

Contact Information: 603-292-5790

**Presented By:** 

Larry Kindberg, Recreation Commission Chair

**Description:** 

Present the Board with a member application for the Recreation

Commission for review and action.

Financial Details: N/A

Legal Authority NH RSA 35-B:4

Legal Opinion:

Enter a summary; attach copy of the actual opinion

**REQUESTED ACTION OR RECOMMENDATIONS:** 

Motion: Move to approve the following appointment to a 3 year term position:

Vidya Sundar to the Recreation Commission.



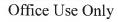
# TOWN of LEE, NEW HAMPSHIRE

7 Mast Road, Lee, New Hampshire 03861

# APPLICATION FOR APPOINTMENT TO A BOARD, COMMISSION OR COMMITTEE POSITION WITHIN THE TOWN OF LEE.

Applicant's Name:	VIDYA	SUND	DAR	
Address: 30 FU	IRBER D	DRIVE	Phone/Cell: 603-659	-4614
# of Years as a Reside	nt: <u>5</u>			
Email address:	Su	ndar. V	idya a gmail. c	om
Full Membership (3 ye	ear term) position	applying for:	Lee Recreation	Comm
Term Expires on the fo	ollowing date:	May	x 2017	
Alternate Position (3 y	ear term) position	n applying for: $\underline{\hspace{0.2cm}}$	/	
Term Expires on the fo	ollowing date:			
I feel the following exp	perience and back	ground qualifies	s me for this position:	
T	bron Wel	lluiches,	and other Rec.	10)
Le	He Rive	er pack	and other Rec.	8
ft.	cilities			
Signature	J 1		5/1/14 Date	

You are welcome to submit a letter or resume with this form. Applicants are requested to attend the Board of Selectmen's Meeting to express their interest. Applicants will be notified of the meeting date in advance. Thank you for your application and interest in the Town of Lee.





Meeting Date: 5/12/2014

Agenda Item No.4a

# BOARD OF SELECTMEN MEETING AGENDA REQUEST 5/12/2014

Agenda Item Title: Rothwell Reserve Project

Requested By: Bill Humm, Conservation Commission Chair Date: 5/8/2014

Contact Information: 603-659-5414

Presented By: Bill Humm

Description: Request that the Board accept a grant from LRAC and approve the contract with Ibis Wildlife Consulting to prepare a Wildlife Habitat and Land Stewardship Plan for the Rothwell Reserve. The grant funds will be used to pay for the plan.

Financial Details: \$2900.00

### Legal authority: NH RSA 36-A:4 Powers. -

I. Said commission may receive gifts of money, personal property, real property, and water rights, either within or outside the boundaries of the municipality, by gift, grant, bequest, or devise, subject to the approval of the local governing body, such gifts to be managed and controlled by the commission for the purposes of this section.

### **REQUESTED ACTION OR RECOMMENDATIONS:**

Motion: Move to approve accepting a \$2900 grant from LRAC and approve the contract with Ibis Wildlife Consulting.



Ellen J. Snyder
26 Johnson Drive
Newmarket NH 03857
Tel. 603-659-6250
Certified Wildlife Biologist
ellensnyder1@gmail.com
http://ibiswildlife.com
http://spicebush.blogspot.com

April 12, 2014

#### PROJECT PROPOSAL for Dick Weyrick, Lee Conservation Commission

**Project:** 

Rothwell Reserve, Lee, NH

Wildlife Habitat and Land Stewardship Plan

Consultant:

Ellen Snyder, Ibis Wildlife Consulting

Certified Wildlife Biologist (The Wildlife Society)

26 Johnson Drive

Newmarket, NH 03857

603-659-6250

ellensnyder1@gmail.com

#### **Project Description:**

Ibis Wildlife Consulting (Ellen Snyder) will prepare a Wildlife Habitat and Land Stewardship Plan for the town-owned 13.5-acre Rothwell Reserve on Route 152 in Lee, New Hampshire (see map on page 5). A draft table of contents for the Plan is included on page 4.

The Plan will be developed based on site visits to gather data on habitats, plants and animals, trails, water and wetlands, cultural and other features; review of existing plans and other documents; mapping of features in GIS; and discussions with town officials and conservation partners including the Lamprey River Advisory Committee. Specific habitat management, restoration, land stewardship, and public use recommendations (including in relation to the nearby boat launch on the Lamprey River) will be described and mapped.

Work on this plan would begin in April 2014 and be completed no later than August 1, 2014.

#### **Project Tasks**

#### Task 1 Field Work and Data Processing

 Anticipate 2 days of fieldwork to gather information on resources and 1 day to process the data

#### Task 2 Document Review and Research

 Review existing site documents, plans, and other material and gather relevant references for developing the plan

#### Task 3 Meetings and Site Walks with Town Officials and Conservation Partners

- Meet with the Conservation Commission to discuss property goals and objectives and hold at least one public site walk to discuss proposed management recommendations
- Meet with and/or conduct site walks with conservation partners including the Lamprey River Advisory Committee

#### Task 4 Prepare Maps

Use existing data and gather new data during field visits to prepare 5-6 GIS-based maps for the property. The data used to create the maps will also be provided to the Town of Lee so the maps can be updated in the future.

#### Task 5 Write Stewardship Plan

 Using all the information gathered as part of Tasks 1-4, write a Wildlife Habitat and Land Stewardship Plan

#### Deliverables, by August 1, 2014

- Two hard copes and two CDs (including GIS data) of the Plan (one for Town, one for LRAC)
- Hold one public site walk with CC and LRAC to highlight the management recommendations



#### MEMORANDUM OF AGREEMENT

between the <u>Lee Conservation Commission</u> and the <u>Lamprey Rivers Advisory Committee's Wild and Scenic Subcommittee (LRAC)</u> for a wildlife habitat and land stewardship plan at Rothwell Reserve, Lee, NH

The Lee Conservation Commission agrees to engage the professional services of Ibis Wildlife Consulting for the purpose of preparing a wildlife habitat and land stewardship plan (the Plan) for the town-owned 13.5-acre Rothwell Reserve on Route 152 in Lee, New Hampshire. The Plan will be developed based on site visits to gather data on habitats, plants and animals, trails, water and wetlands, cultural and other features; review of existing plans and other documents; mapping of features in GIS; and discussions with town officials and conservation partners including the Lamprey Rivers Advisory Committee. Specific habitat management, restoration, land stewardship, and public use recommendations (including relation to the nearby boat launch on the Lamprey River) will be described and mapped.

#### **Project Tasks**

Task 1: Field Work and Data Processing

Perform fieldwork to gather information on resources and process the data:

Task 2: Document Review and Research

Review existing site documents, plans, and other material and gather relevant references for developing the plan.

Task 3: Meetings and Site Walks with Town Officials and Conservation Partners

- Meet with the Lee Conservation Commission to discuss property goals and objectives and hold at least one public site walk to discuss proposed management recommendations.
- Meet or conduct site walks with conservation partners including the Lamprey Rivers Advisory Committee. The Lee Conservation Commission agrees to consider comments by LRAC prior to finalization of the Plan to ensure that the Plan meets LRAC's needs as well as the needs of the Lee Conservation Commission.

#### Task 4: Prepare Maps

Use existing data and gather new data during field visits to prepare five or six GIS-based maps for the property. The data used to create the maps will also be provided to the Town of Lee so the maps can be updated in the future.

#### Task 5: Write Stewardship Plan

Use all the information gathered as part of Tasks 1-4 to write a wildlife habitat and land stewardship plan.

#### Payment and Deliverables:

The Lee Conservation Commission has been granted a total of \$2900. Half (\$1450) will be paid up front; the remaining half will be paid upon satisfactory receipt of the deliverables below by August 1, 2014:

The following language must be placed in all final products: "Funds for this project were provided by the National Park Service under CFDA: 15.921 – Lamprey Wild and Scenic River Assistance."

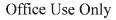
- two hard copies and two CDs (including GIS data) of the Plan (one for the Town of Lee, one for LRAC)
- one public site walk with the Lee Conservation Commission and LRAC to highlight the management recommendations
- brief description of the project, including the title, purpose, audience, procedures, tiein to goals identified in the 2013 Lamprey Rivers Management Plan, etc.
- list of accomplishments and beneficiaries
- account of expenses in the grant budget format with appended receipts

#### Miscellaneous:

The Lee Conservation Commission grants to LRAC the non-exclusive right to reproduce and publish all deliverables that are produced under this grant, including placement on the LRAC website, <a href="www.lampreyriver.org">www.lampreyriver.org</a>. Final products may be used to publicize the Plan and supplement LRAC activities, giving credit to Lee Conservation Commission and Ibis Wildlife Consulting when appropriate.

Funds for the wildlife habitat and land stewardship plan at Rothwell Reserve, Lee, New Hampshire are provided by the National Park Service under CFDA: 15.921 – Lamprey Wild and Scenic River Assistance. As a sub-recipients of CFDA: 15.921, the Lee Conservation Commission and Ibis Wildlife Consulting are responsible for meeting the audit requirements of OMB Circular A-133 regarding the expenditure of \$500,000 or more in federal awards during the grantees' fiscal year, and for compliance with other laws, regulations, and the provisions of the parent grant agreement.

By signing below, both parties agree to the	terms above.
Sharon Meeker, LRAC	Bill Humm, Chair, Lee Conservation Commission
·	
date:	date:





Meeting Date: 5/12/2014

Agenda Item No.4b

# BOARD OF SELECTMEN MEETING AGENDA REQUEST 5/12/2014

Agenda Item Title: Hoop House Greenhouse Structure

Requested By:

**Robert Barth** 

Date: <u>5/8/2014</u>

Contact Information: 603-659-0380

Presented By:

**Bill Humm** 

Description: Request that the Board approve construction of a Hoop House within a designated conservation easement on 41 Birch Hill Road and to authorize the Building Inspector to issue a building permit, if all other regulatory requirements have been met.

Financial Details: Enter a summary; attach copy of the actual opinion

### **REQUESTED ACTION OR RECOMMENDATIONS:**

Motion: Move to approve the construction of a Hoop House within the designated conservation easement on 41 Birch Hill Road and to authorize the Building Inspector to issue a building permit, if all other regulatory requirements have been met.

#### TOWN OF LEE

# PLANNING/ZONING/CODE ENFORCEMENT/HEALTH 7 Mast Road Lee, New Hampshire 03861

May 8, 2013

David Cedarholm, Chairman Lee Board of Selectmen 7 Mast Road Lee, NH 03861

Re: 41Birch Hill Rd/Lee Tax Map#24-05-0000

Dear Board,

This office received a building permit application to construct a "Hoop House" greenhouse on the property referenced above. It has been past practice that prior to the issuance of a building permit for land with a conservation easement, we send the request to the Conservation Commission for input & approvals as well as the Board of Selectmen grant approval for the permit.

Attached you will see an email correspondence from the Conservation Commission Chairman, Bill Humm stating that the Conservation Commission does not have any issues with the request.

Sincerely,

Caren Rossi

Planning and Zoning Administrator

Date: April 14, 2014

Building Inspector's Memo:

Ref: Robert Barth, 41 Birch Hill Road, Lee

#### Memo:

On this date Mr. Barth came into the office to discuss a building permit for a "Hoop House" greenhouse structure to be constructed. Based on our discussion and the plan Mr. Barth presented, it would appear that the structure may be located on/in all of or part of the conservation easement designated for Mr. Barth's property. Therefore, as our past policy, I will not issue any building permits within designated conservation easements without Board of Selectmen approval.

I spoke with Mr. Barth relating to this and he will be speaking with the BOS on this matter. While reviewing his sketch for where the location of the green house would be placed, it appears that either a part of the structure or all of it is within the easement, Mr. Barth was not quite sure exactly how much of the structure may or may not be within the easement at this time, but still wanted to speak with the BOS in case it does impact the easement.

Allan Dennis

#### Caren Rossi

From: BHumm@aol.com

Sent: Tuesday, May 06, 2014 9:09 AM
To: adennis@leenh.org; crossi@leenh.org

Cc: townadministrator@leenh.org; walgrove@comcast.net

Subject: Re: Building Inspector's Memo Ref Barth hoop house greenhouse structure and c...

Allen and Caren,

The Cons. Comm. has no problems with Barth's proposed hoop house being partially on the easement.

Let me know if there is anything further I need to do.

Thanks. Bill

In a message dated 4/14/2014 10:36:37 A.M. Eastern Daylight Time, townadministrator@leenh.org writes:

Thank you, Laura.

Julie E. Glover

Town Administrator

Town of Lee

7 Mast Road

Lee, NH 03861

603-659-5414

The Right-To-Know Law (RSA 91-A) provides that most e-mail communications, to or from Town employees regarding the business of the Town of Lee, are government records available to the public upon request. Therefore, this e-mail communication may be subject to public disclosure.

From: Laura Gund [mailto:walgrove@comcast.net]

Sent: Monday, April 14, 2014 10:36 AM

**To:** Julie Glover; Bill Humm **Cc:** Allan Dennis; Caren Rossi

Subject: Re: Building Inspector's Memo Ref Barth hoop house greenhouse structure and conservation easement

matter

Bob Barth was just up here to discuss the hoop house. I said he would be on the May 5th agenda. Laura

---- Original Message -----

From: Julie Glover

To: Bill Humm ; Laura Gund

Cc: Allan Dennis; Caren Rossi

Sent: Monday, April 14, 2014 9:48 AM

Subject: FW: Building Inspector's Memo Ref Barth hoop house greenhouse structure and conservation

easement matter

I am sure that the BOS will want the Conservation Commission to weigh in on this before making a decision.

Julie E. Glover

Town Administrator

Town of Lee

7 Mast Road

Lee, NH 03861

603-659-5414

The Right-To-Know Law (RSA 91-A) provides that most e-mail communications, to or from Town employees regarding the business of the Town of Lee, are government records available to the public upon request. Therefore, this e-mail communication may be subject to public disclosure.

From: Allan Dennis [mailto:adennis@leenh.org]

Sent: Monday, April 14, 2014 9:24 AM

To: townadministrator@leenh.org; crossi@leenh.org

Cc: adennis@leenh.org

Subject: Building Inspector's Memo Ref Barth hoop house green house structure and conservation easement

matter



Committed to Compassionate Excellence

#### McGregor EMS Objectives

- · Brief overview of McGregor
  - Pleased to provide more information at a later date if requested
- · Brief background on current station
- Overview of current plans and anticipated needs
- Questions

Conntrate Congressioner Diceline

#### McGregor EMS\* Our Mission

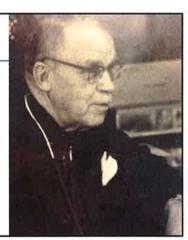
McGregor Memorial EMS is a regional, non-profit organization delivering Emergency Medical Services to Durham, Lee, Madbury and UNH and

EMS and CPR education to the New Hampshire Seacoast area and beyond

Committed to Compassionate Excellence



- Non-profit organization founded in 1968 in memory of Dr. George G. McGregor
- Formerly known as Durham Ambulance Corps
- Celebrating our 47th anniversary providing exemplary emergency services to the communities





Consists of two organizations:

#### McGregor Memorial EMS

- Provides emergency medical services to Durham, Madbury and Lee and the University of New Hampshire
- · Mutual aid support to surrounding communities

#### McGregor Institute of EMS

- EMS Education: Third largest provider in New Hampshire of education to EMS professionals
- CPR Education: Among the largest providers of CPR education in the State

Committed to Compassionale Excellence

#### McGregor Memorial & Burker Unit

- Volunteers have been foundation of our call coverage since 1968
- Paid staff
  - Provide paramedic coverage
  - Provide back-up call coverage during weekdays
  - Provide administrative support to the organization

Committed to Compassionale Excellen



#### **Volunteer Profile**

- 70 Volunteers
- Community residents, UNH Students and others from throughout New Hampshire, Massachusetts and even Connecticut!

Committees Coloning Committee



# About 31,000 hours volunteered last year!

-Up from about 9,000 in 2006

ommitted to Compassionate Excellence



#### **EMS Paid Staff**

- · Paramedic available
  - Days: 24/7 Full-time
  - Nights: On-call with Intercept vehicle
- · Intermediate at the station
  - Mon-Fri 6a-6p

Committed a Companion at A Contract



- The mission of McGregor is saving and enhancing the quality of lives, not just in providing ambulance transport
- Consistent with the national EMS agenda, our mission includes:
  - Bike helmets and other injury prevention programs
  - EMS training for the next generation of EMS professionals
  - CPR and other training for the public





#### McGregor EMS Injury Prevention Programs

#### Bike Helmet Program

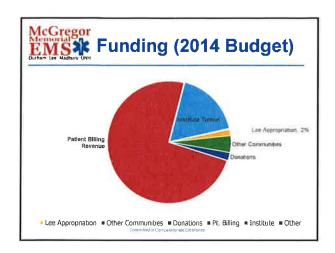
- We promote bike helmet usage in the Oyster River area
- · We distribute low cost bicycle helmets

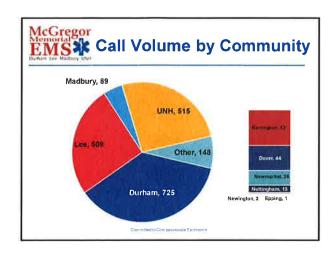
Committed to Compassional a Experience

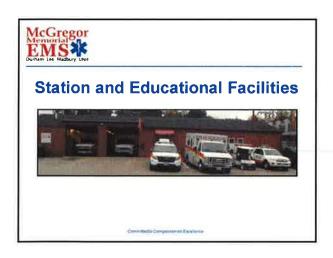
# McGregor EMS Apparatus

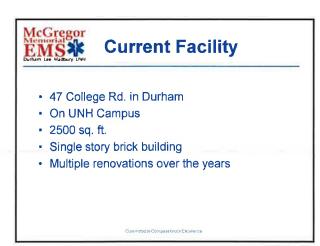
- Ambulances
  - Two front-line Advanced Life Support (ALS) ambulances located at 47 College Road
  - Third reserve ambulance regularly placed into service
  - Three ambulances available for larger events
- · Paramedic Intercept Vehicle
  - Increases availability of Paramedic Advanced Life Support
  - Extension of successful and cost effective Paramedic oncall program
- Supervisor Vehicle
  - Used primarily during busy times

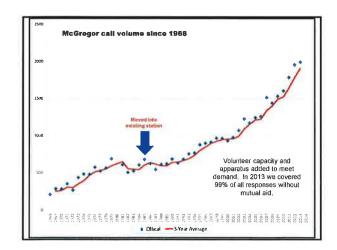
Committed to Compassionale Excellence

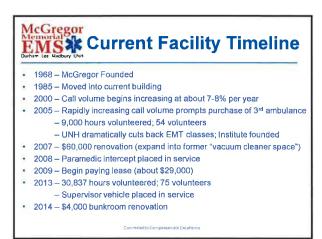












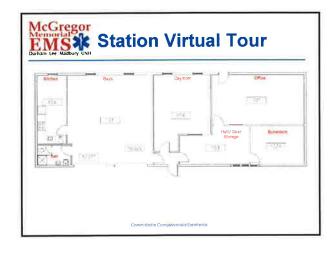
### McGregor Why a new station?

- Original lease was set to expire in 2019
  - Recently extended along with the Durham Fire Department's lease (McGregor informed in mid-April)
  - Currently spend about \$31,000 annually on lease
- · Outgrown the current station
- Facility impacts McGregor's ability to hold classes, decreases efficiency, and provide suitable space to volunteers

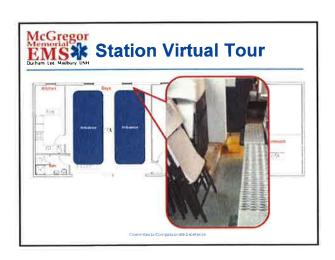
Committed to Compassionate Excellent

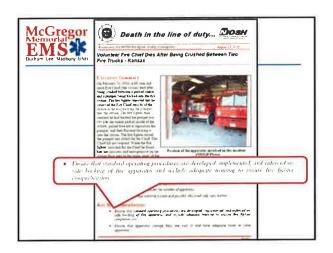
very different or	ganization tha	in we were at mov
	1985	Today
Ambulance	2	3
Cars	0	2
Members	26	75
Calls/yr	500	1,980
Paid Staff	1	6
Classes	0	10 (200 students)

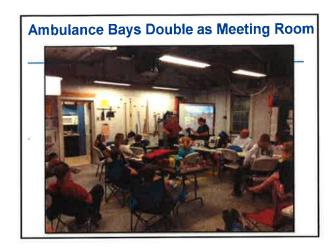


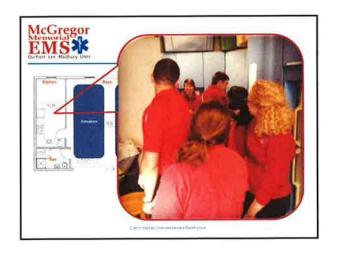


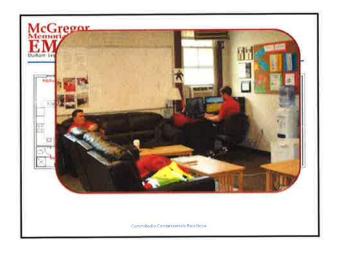


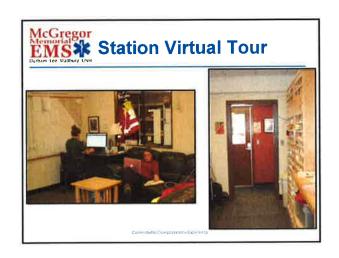


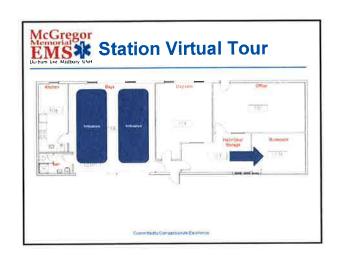




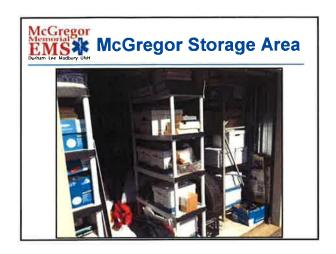












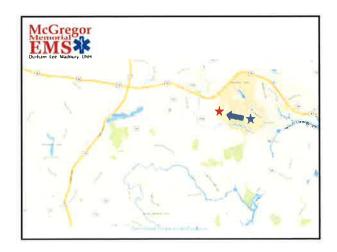




#### Moving Forward...

- The primary focus is on building a new station at a site provided by the University of New Hampshire
  - Secured location in UNH Master plan
  - McGregor would need to pay for the building
- Other options that have been considered but are not ideal:
  - Expand current station
  - Lease new facility
  - Housing in new Durham Fire Station

Committed to Compassionate Excellence









Meeting Date: 5/12/2014

Agenda Item No. 6a

## BOARD OF SELECTMEN MEETING AGENDA REQUEST 5/12/2014

Agenda Item Title: Follo	w up on Little River Park items.
--------------------------	----------------------------------

Requested By: Randy Stevens Date: 5/8/2014

Contact Information: rstevens@leenh.org

Presented By: Randy Stevens, Highway Supervisor

Description: Follow –up and more discussion on LRP to do list and items assigned to

the Highway Supervisor at the 5/6/2014 BOS workshop.

Financial Details: Costs TBD; there is a balance of \$19,655.43 from WA6-2013

Legal Authority NH RSA 41:11-a; 35-B

Legal Opinion: Enter a summary; attach copy of the actual opinion

## **REQUESTED ACTION OR RECOMMENDATIONS:**

N/I - 42	
Motion:	I' le D
	Highway Department to order playground and park signs
for LRP as recommended in a l	letter from the Town's insurance provider.
2- Move to authorize	Engineers/Engineering to proceed with an as-
	ecessary the existing detention pond at Little River Park.
built plan and to redesign, if he	cessary the existing detention point at Little River 1 ark.



### TOWN OF LEE HIGHWAY DEPARTMENT



#### 7 Mast Road Lee New Hampshire 03861

Randy Stevens - Supervisor

Telephone 603-659-3027/6515

#### **MEMORANDUM**

TO:

Board of Selectmen

FROM:

Randy Stevens, Highway Supervisor

DATE:

March 20, 2014

RE:

Unfinished Business at Little River Park

Below is a list of some of the unfinished business at LRP that I thought the Board should be aware of. The two items that I think are priority are the Playground Safety /Warning signs and the erosion issues.

- 1. Should have an as built plan showing existing electrical conduit locations.
- 2. Should have an as built plan showing the all-purpose field as constructed. (Per the BOS the existing grade is a combination of the original plan and the plan done by Farwell Engineering.)
- 3. Need to do same finish grading around both ends of the All Purpose Field and place rocks or a fence on the 155 end of the field to discourage wheeled vehicles from driving on the field.
- 4. Need to reconstruct the detention pond (puddle) and add a concrete structure per Farwell Engineering's Plan.
- 5. Need to find a new home for the existing stone piles. Some could be stockpiled at the Highway Garage for future use.
- 6. Need to clean up the remaining stockpiles of material on site. S+J showed some interest in some of the misc. piles of material at the park for use at Noble Farm, unless there is some intention of using the misc. piles to stabilize the slopes (especially where the potential Library/Community Center would be located).
- 7. Stabilize the remaining area between the Ball Field and the All Purpose Field. This area could be made into parking by leveling and installing a layer of the stone stockpiled on site. It also could be made into a grassed park like area with grass, trees, and overflow parking. Something needs to be done as soon as possible to vegetate it at least temporarily to prevent the ongoing erosion problem. **Note** in the original plan this space was a playing field. Any parking or non grass use might require having an engineer re-look at the drainage.

#### Playground Area-

- 1. Order playground safety signs and install. Make the Joint Loss Safety Committee aware of this issue.
- 2. Add some loam (top dress) to existing grass area and reseed. This area is so rough it is very hard to mow efficiently.
- 3. Assign someone (hopefully a paid employee) to draft a safety checklist and implement routine inspections of the playground and all other town owned recreational facilities (recommended by the Town's insurance carrier).

- 4. Redirect drainage around the Climbnet and fix erosion issues that start at the right side of the Ball Field and continue along the far side of the basketball court to beyond the Climbnet.
- 5. Slide installation?

I would be more than happy to explain these items in more detail or answer any questions.



August 9, 2013

Mr. Randy Stevens, Highway Supervisor

Town of Lee

Ref: Follow-up to playground survey

Dear Randy,

On Monday, August 5, 2013, Property-Liability Trust (Local Government Center) conducted a pre-installation playground equipment survey for the Town of Lee. This memo provides some options for recommended signs to install and also offers surfacing material advice.

1. The playground should have signage posted that addresses general conduct rules, age appropriateness, adult supervision and emergency service contact information.

Examples of general rule signs to be posted at playground entrances:

# PLAYGROUND RULES

- · Use playground at own risk.
- Children under the age of 12 must be accompanied by an adult.
- · No glass or alcoholic beverages.
- Proper footwear required.
- Improper use of equipment prohibited.
- Playground hours from 8:00 am to 8:00 pm.

# THIS PLAY EQUIPMENT IS DESIGNED TO SERVE CHILDREN BETWEEN THE AGES OF 5-12 YEARS OLD.

PLAY AREA IS CLOSED FROM DUSK TO DAWN.

#### **RULES OF THE PLAYGROUND**

FOLLOW THE RULES - PLAY CAREFULLY.

- DO NOT USE EQUIPMENT WITHOUT PROPER ADULT SUPERVISION.
- DO NOT USE EQUIPMENT WHEN WET.
- DO NOT USE EQUIPMENT WHEN GROUND IS FROZEN.
- NO BARE FEET.
- WEAR PROPER FOOTWEAR.
- NO RUNNING, PUSHING OR SHOVING.
- DO NOT USE PLAY EQUIPMENT IMPROPERLY.

(Note that the blue sign addresses age. This may not be desirable if there are certain areas of playground which are open to children of other ages. For example, toddlers or children 2-5 years)

# This Area Designed for Ages 2-5



Please supervise your children on the playground.

# **SAFETY FIRST**

PLAYGROUND EQUIPMENT PROVIDED HERE IS DESIGNED FOR CHILDREN AGES 2-5



# PARENT-GUARDIAN

THIS PLAY EQUIPMENT IS DESIGNED TO SERVE CHILDREN BETWEEN THE AGES OF 6-12 YEARS OLD.

## SERIOUS INJURIES

MAY OCCUR, IF PLAY EQUIPMENT IS NOT USED PROPERLY, OR IF CHILDREN ARE NOT PROPERLY SUPERVISED. This Area Designed for Ages 5-12



Please Supervise Your Children on the PLAYGROUND

#### Supervision sign examples:



#### In case of emergency sign example:



#### **Surfacing:**

In playground equipment use zones where there is a risk of elevated falls (i.e. elephant swing, flexible climber) recommend at least nine inches of woodchips. For a new application, start with twelve inches which will compact to nine inches with use.

Considering the minimal fall height at the spring rocker equipment play area, a woodchip surface of 4 inches over natural sand surface is fine. Recommend that the base of rockers be adequately covered with packed clay or sand before applying woodchips.

#### Playground woodchip vendors:

# New Hampshire Wood Chip Vendors for Playground Surfacing Material

**Outdoor World of New England** 

Hooksett, N.H.

(603) 625-2400

www.outdoorworldne.com

PR Russell

Brentwood, NH

(888) 737-8543

www.prmulch.com

Cousineaus

Henniker, NH

(877) 778-4441

www.Cousineaus.com

Thank you for inviting Property-Liability Trust to provide this Risk Management service. If you have any questions regarding this report or we can be of further assistance please do not hesitate to give me a call at 1-603-226-1311.

Kevin Flanagan

Risk Management Advisor Property-Liability Trust



Meeting Date: 5/12/2014

Agenda Item No. 6b

# BOARD OF SELECTMEN MEETING AGENDA REQUEST 5/12/2014

Agenda Item Title: Acceptance of Donated Equipment

Requested By: Randy Stevens Date: 5/8/2014

Contact Information: rstevens@leenh.org

Presented By: Randy Stevens, Highway Supervisor

Description: Wellington Campground has offered a donation of a well-used 16 HP

Giant Vac leaf vacuum mounted on a 2 wheel trailer.

Financial Details: Enter Estimated Cost, if any, funding source, etc.

**Legal Authority** 31:95-e Acceptance of Personal Property Donated to Towns and Village Districts II. Prior to the acceptance of any such gift with a value of \$5,000 or more, the selectmen or board of commissioners shall hold a public hearing on the proposed acceptance. For gifts with a value of less than \$5,000, a public hearing on the proposed acceptance shall be at the discretion of the selectmen or board of commissioners. If no public hearing is held, the board of selectmen or board of commissioners shall post notice of the gift in the agenda and shall include notice in the minutes of the board of selectmen or board of commissioners meeting at which such gift is discussed. The acceptance of gifts under this paragraph shall be made in public session of any regular board of selectmen or board of commissioners meeting.

Legal Opinion: Enter a summary; attach copy of the actual opinion

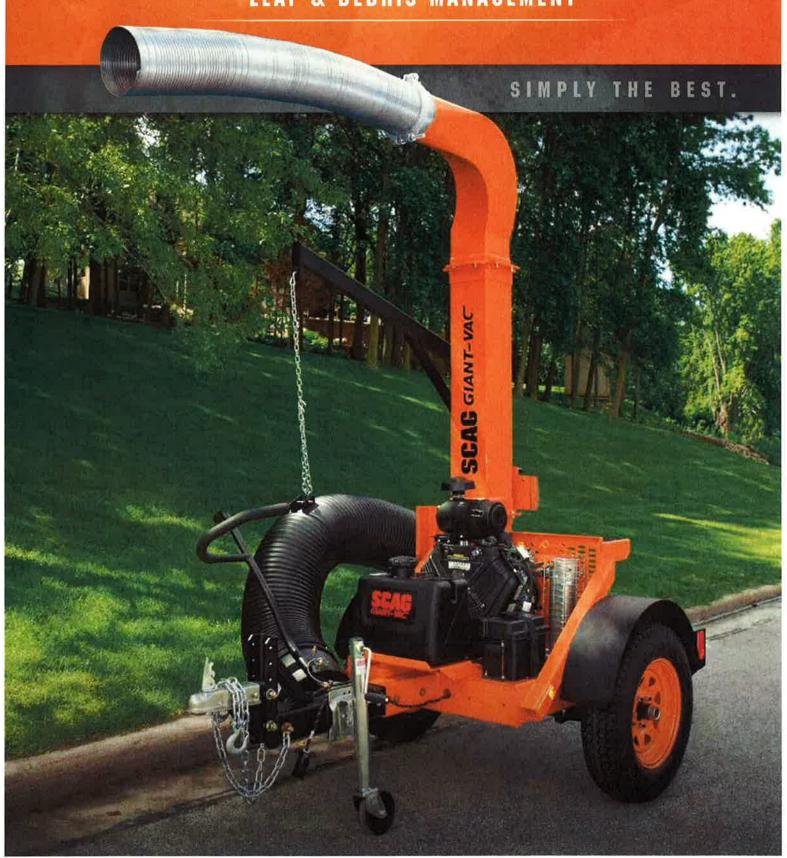
### **REQUESTED ACTION OR RECOMMENDATIONS:**

#### Motion:

Move to approve accepting a gift of a used 16HP Giant Vac leaf vacuum w/trailer from Wellington Campground.

# SCAG GIANT-VAC

LEAF & DEBRIS MANAGEMENT







Meeting Date: 5/12/2014

Agenda Item No. 6c

## BOARD OF SELECTMEN MEETING AGENDA REQUEST <u>5/12/2014</u>

Agenda Item Title: Hazard Mitigation Assistance Grant- Tuttle Road erosion

**Requested By:** 

**Randy Stevens** 

Date: 5/8/2014

Contact Information: rstevens@leenh.org

Presented By: Randy Stevens, Highway Supervisor

Description: Discussion on whether or not to send a letter of intent to apply for funding to fix the serious erosion problems along Tuttle Rd and the Little River. This would be a matching grant through the Hazard Mitigation Assistance Grant program. Right angle Engineering has looked at the problem at Tuttle Rd and is very familiar with these grants and will do the Letter of Intent with a cost estimate for the sum of \$200.00.

Financial Details: \$200.00

Legal Authority Enter underlying legal authority, usually NH RSA and/or Town Policy or Ordinance

Legal Opinion: NH RSA 41:11-a; 41:8

### REQUESTED ACTION OR RECOMMENDATIONS:

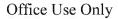
#### **Motion:**

Move to approve authorizing the Highway Department to send a letter of intent to apply for HMA funding for fixing the serious erosion problem along Tuttle Rd caused by the Little River;

or to authorize Right Angle Engineering to fill out and send in the Letter of Intent for the sum of 200.00.









Meeting Date: 5/12/2014

Agenda Item No. 6d

## BOARD OF SELECTMEN MEETING AGENDA REQUEST 5/12/2014

Agenda Item Title: Hydraulic Study for the Eventual Replacement of the Packers Falls and Tuttle Rd Culverts

**Requested By:** 

**Randy Stevens** 

Date: 5/8/2014

Contact Information: rstevens@leenh.org

**Presented By:** 

Randy Stevens, Highway Supervisor

Discussion on whether or not to ask for proposals to do a hydraulic **Description:** study as a first step in determining the cost for the eventual replacement of the Packers Falls and Tuttle Rd culverts. Both of these culverts are rusting on their bottoms and will need replacing in the next few years. These culverts are in the CIP; however, the cost provided in the CIP is most likely too low. This study would determine the size and type of replacement culvert needed; therefore providing a better estimate for planning purposes.

**Financial Details: TBD** 

**Legal Authority** Enter underlying legal authority, usually NH RSA and/or Town Policy or Ordinance

**Legal Opinion:** 

Enter a summary; attach copy of the actual opinion

### REQUESTED ACTION OR RECOMMENDATIONS:

#### **Motion:**

Move to approve authorizing the Highway Department to ask for proposals to do a hydraulic study on the Tuttle Rd. and Packers Falls Rd culverts;

or table the matter for further discussion.



in the amount of



Meeting Date: 5/12/2014

Agenda Item No. 6e

# BOARD OF SELECTMEN MEETING AGENDA REQUEST 5/12/2014

Agenda Item Titl	le: Crack Sealing and Gravel/Stone	Quote Results
Requested By:	Randy Stevens	Date: <u>5/8/2014</u>
Contact Informa	tion: rstevens@leenh.org	
Presented By:	Randy Stevens, Highway Superviso	r
Description: Highway Supervi	Review gravel/stone and crack sealisor to award the purchases and serv	
Financial Details	: Highway budget line items #44&45	
Legal Authority	NH RSA 231:62	
Legal Opinion:	Enter a summary; attach copy of the actual of	o <u>pinion</u>
	REQUESTED ACTION OR RECO	MMENDATIONS:
Motion:		

AND

to award the crack sealing bid to either HW Dow or Dave Fiorentino pending further research on these two companies by the Highway supervisor.

Move to award the gravel/stone bid to \_\_\_\_\_





#### TOWN OF LEE HIGHWAY DEPARTMENT

7 Mast Road Lee, New Hampshire 03861

Randy Stevens - Supervisor

Telephone 659-6515

### **Invitation To Quote**

Per the Town of Lee's Purchasing Policy the Town of Lee Highway Department is requesting quotes for stone and gravel products for the balance of the current calendar year.. The majority of the material purchased will be <sup>3</sup>/<sub>4</sub> and 1-1/2 crushed gravel.

If your company is interested and would like to submit a quote please return this letter with prices to the Town Hall or Highway Garage by 3:30 pm. Wednesday May 7, 2014.

Alternative -Fax 603-659-7202 E-Mail -rstevens@leenh.org

•		S.			
	Price for 3/4 in crushed gravel.	\$	per ton or \$	per cubic yard.	
•	Price for 1-1/2 in crushed gravel,	\$	_ per ton or \$	per cubic yard.	
•	Price for 1-1/2 in crushed stone	\$	per ton or \$	per cubic yard.	
•	Price for 3-5 in Rip Rap	\$	per ton or \$	per cubic yard.	
Addi	tional Charge for delivery to the Lee	Highway	Garage \$	per ton or	_cubic yard
	Product will be evaluated separately best value for the Town after figuri				
	Town reserves the right to purchase of ated amount needed, with no impact			ry, whether more or l	less than the
Any o	questions may be directed to Highwa	y Supervi	sor Randy Steve	ns at 603-659-6515 or	· 603-608-6172
The s	questions may be directed to Highwa elected vendor must comply with the icate of insurance to the Town	-	·		
The s	elected vendor must comply with the	-	·		
The s	elected vendor must comply with the icate of insurance to the Town	-	·		
The s certif	elected vendor must comply with the icate of insurance to the Town	attached	·		
The scertif	elected vendor must comply with the icate of insurance to the Town  You for your interest.	attached	Town of Lee Ins		s and provide





Meeting Date: May 12, 2014

Agenda Item No. 7a

# BOARD OF SELECTMEN MEETING AGENDA REQUEST 5/12/2014

Agenda Item Title: Application for a Discretionary Preservation Easement for the Kennard Farm Barns, located at 164 Stepping Stones Road

Requested By: Ronald Kennard Date: 5/8/2014

Contact Information: 603-659-5414

Presented By: Julie Glover, Town Administrator

Description: Request that the Board schedule a Public Hearing

**Financial Details: TBD** 

Legal Authority NH RSA 79-D

Legal Opinion: Enter a summary; attach copy of the actual opinion

### **REQUESTED ACTION OR RECOMMENDATIONS:**

MOTION: Move to schedule a Public Hearing on				
		e Kennard Farm Barns Applicat	ion and	
subsequently tal	e action on the application.			



## Discretionary Preservation Easement for the Kennard Farm Barnstown OF LEE, NH **SELECTMAN'S OFFICE**

Date

The Kennard barns provide scenic enjoyment of the structure from the public way of Steppingstones Road. They represent a historic family farm in the town of Lee.

The Kennard barns are historically important on a local and regional level. The Kennard property has been owned by only two families throughout its history:

It was owned the Langely family from 172 until 1940, and by the Kennard family from 1940 until the present time. There is a historic Langely family cemetery on the Kennard property that surrounds these barns.

These forty acres are being purchased by the town of Lee for the following purposes: historical value,

conservation values, particularly the shoreline of the Oyster River,

recreation values of hiking and fishing,

agricultural value, with 20 acres of prime agricultural soils.

The maintenance plan to keep the Kennard barns in good repair and weathertight is as follows:

1- stabilize foundation

2- repair roots as needed
3- repaint (& remove old electrical wiring)

Morald Denmard 5/1/14

Ronald Kennard, owner

Kennard Farm

164 Steppingstones Road

Lee, New Hampshire 03861

## Memo

**TO:** Julie Glover

Town Administrator

Town of Lee

FROM: Scott P. Marsh, CNHA

Municipal Resources

Contracted Assessor's Agents

**DATE:** April 21, 2014

**RE:** Discretionary Preservation Easement Application

164 Stepping Stone Road - Tax Map 7 Lot 5

Attached is an original application for two attached structures on the above reference property. There is a letter provided by the Lee Heritage Commission regarding the structures as well as information from the Commission regarding this program.

Based upon a review of assessing record card information barn 1 is currently assessed at \$4,959 while barn 2 is assessed at \$4,617.

The Town has 60 days to act on the application and a public hearing required. If the Select Board determines it is in the public interest to grant the exemption, the term (length of time -10 year minimum) as well as the amount of the assessment reduction (25 to 75%) needs to be decided.

There are currently 9 other properties which were previously granted this easement in 2006 and 2008. They had terms of 10 years with a 75% reduction.

If any additional information is needed or desired, please let me know.

FORM PA-36-A

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION DISCRETIONARY PRESERVATION EASEMENT APPLICATION



STI	EP 1 PROPERTY OWNER (S)			APR <b>1</b> 4	2014
	LASTNAME Kennard		FIRST NAME Rona	TOWN OF SELECTMAN	LEE, NH S OFFIC
	STREET ADDRESS  164 Stepping Stor	ne Road			
STE	P2 PROPERTY LOCATION OF LAND AND H	N. H	03861	ZIP CODE  - G G /    ZING CLASSIFIED	
	TOWNERTY Lee	Stone Ro	COUNTY Straf	ford	
	NUMBER OF ACRES NAP# CHECK ONE: Original Application  Rene	LOT# 5 ewal □	Tax Year 201	PAGE#	
	P3 REASON FOR DISCRETIONARY PRE Describe how the Historic Agricultural Structure mee sheets, if necessary.  See a Hacked sheets		MENT APPLICATION	***	
	1038 square feet How many square feet will be subject to the	Barn 1 = 19	9'x30',Barn'	2=18×26	)
	P4 SIGNATURES OF ALL PROPERTY OF TYPE OF PRINT NAME (in black ink)  Ronald W. Kennard  TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	D Kennard	DATE 4/3/14 DATE	
	TYPE OR PRINT NAME (in black ink)  TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)  SIGNATURE (in black ink)		DATE	

FORM PA-36-A

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION DISCRETIONARY PRESERVATION EASEMENT APPLICATION (CONTINUED)

## S

STEP 5 TO BE COMPLETED BY THE	LOCAL ASSESSORS		
APPROVED Pending approval of Discretionary Preservation Easement Agreement by landowner and assessing officials.			
Comments:			
STEP 6 APPROVAL OF A MAJORITY	OF SELECTMEN/ASSESSORS		
TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE	
TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE	
TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE	
TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE	
TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE	
STEP 7 DOCUMENTATION			
•	g the property location, orientation, overall owing easement area requested submitted		

FORM PA-36-A

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION DISCRETIONARY PRESERVATION EASEMENT APPLICATION

#### GENERAL INSTRUCTIONS

WHO MUST FILE	Form PA-36-A, Discretionary Preservation Easement Application, shall be used by owners of historic agricultural structures applying for a discretionary preservation easement in accordance with RSA 79-D:3.
WHAT TO FILE	Land owners submitting a completed application, Form PA-36-A, shall also: Submit a map showing:  (a) The location of the historic agricultural structure; and (b) The number of square feet to be included in the discretionary preservation easement.
WHEN TO FILE	A completed Form PA-36-A, and a map of the land to be subject to the discretionary preservation easement must be filed on or before April 15 of the tax year the easement is to be granted.
WHERE TO FILE	Once completed and signed in black ink, this form and attachments shall be filed as follows: Original: Register of Deeds Copy: Local Assessing Officials Copy: Land Owner
APPEALS	If an application for a discretionary preservation easement is denied, an applicant may appeal within six months of any such action by the assessing officials in writing to the New Hampshire Board of Tax & Land Appeals or the County Superior Court in accordance with RSA 79-A:9 or RSA 79-A:11.  Forms for appealing to the Board of Tax and Land Appeals may be obtained from the NH Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301 or by calling (603) 271-2578 or by visiting their web site at www.state.nh.us/btla. Be sure to specify that you are appealing a Discretionary Preservation Easement Application denial.
ADA	Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the NH Department of Revenue Administration.
NEED HELP	Contact your local municipality or the Community Services Division at (603) 271-2687

#### LINE-BY-LINE INSTRUCTIONS

STEP 1	Enter the complete name(s), address, municipality, state and zip code of the property owner(s) requesting a discretionary preservation easement under RSA 79-D:3.
STEP 2	Enter the location information of the land and Historic Agricultural Structure being classified in the spaces provided. Check whether original application or renewal and enter the tax year the easement is to be granted.
STEP3	Describe how the Historic Agricultural Structure meets the requirements of RSA 79-D:3 and how many square feet will be subject to the easement. Submit additional sheets, if necessary.
STEP 4	All owners of record must type or print their full name, sign and date in black ink on the lines provided. If there are more then four owners, submit a supplemental list of all additional owners names and signatures.
STEP 5	To be completed by the local assessing officials, indicating approval or denial pending final approval of selectmen or assessors.
STEP 6	Signatures of a majority of the local selectmen or tax assessors on the lines provided indicates final approval.
STEP7	Indicate whether a map has been included as described.  If the map is missing or this application is incomplete, this application shall be denied in accordance with RSA 79-D:4,II.

# Do you have an historic barn or other agricultural structure in Lee?

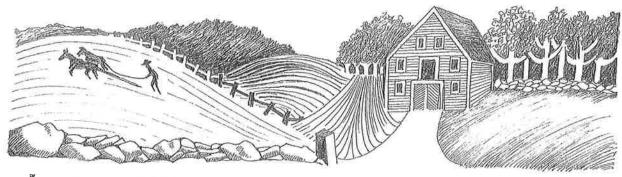
The Lee Heritage Commission has been working with the Board of Selectmen to implement a discretionary easement program which encourages the preservation of old New Hampshire barns and other historic agricultural buildings. The following packet contains details of the program as well as application forms; all applications must be submitted by April 15 of the new tax year.

Please feel free to contact the Lee Heritage Commission, through the Town Hall, with any questions.

## Lee Heritage Commission

Town of Lee 7 Mast Road Lee, New Hampshire 03824 Telephone: 603-659-5414

Fax: 603-650-7202



LEE HERITAGE

COMMISSION

# Town of Lee DISCRETIONARY PRESERVATION EASEMENT

- The Discretionary Preservation Easement (RSA 79-D) was created by the State of New Hampshire in 2002 to encourage the preservation of historic agricultural structures through tax abatements.
- The program encourages preservation partnerships between the Town and owners of historic agricultural structures: the owner commits to defined repair and maintenance of their structure and, in exchange, is offered a defined amount of tax relief over the term of the easement. Applicants should submit repair and maintenance plans with their applications.
- The program is strictly voluntary on the part of the property owner and combines statewide eligibility criteria and guidelines with decision-making and implementation at the local level.
- On or before April 15 of the new tax year, any owner of an historic
  agricultural structure (at least 75 years old and meeting set guidelines)
  may apply to the Board of Selectmen to grant a discretionary preservation
  easement to the municipality in exchange for a commitment to maintain
  the structure in keeping with its historic integrity and character during the
  term of the easement.
- Towns have 60 days in which to act on applications. A public hearing is required. If it is determined that the proposed preservation of the structure is consistent with the purpose of the law, it may acquire an easement on the structure for a minimum of ten years and grant tax relief within a range of a 25-75% reduction of the structure's full assessed value. The Board of Selectmen of Lee has agreed to a 75% reduction for qualified applicants and 10 year easement terms.
- Maintaining and repairing the building will not result in an increase in its assessed value for property tax purposes during the term of the easement.
- The owner may reapply for an additional discretionary preservation easement upon the expiration of the first term. The structure will be reassessed for the second application based on the current full assessed value.
- The cost of recording the easement is to be paid by the applicant; the cost of legal fees is to be paid by the Town.



## Tax Incentive Mechanism to Help Save Old New Hampshire Barns

A new State law (RSA 79-D) creates a mechanism to encourage preservation of old New Hampshire barns and other historic agricultural buildings.

RSA 79-D authorizes towns and other municipalities to grant property tax relief to barn owners who (a) can demonstrate the public benefit of preserving their barns or other old farm buildings, and (b) agree to maintain their structures throughout a minimum 10-year preservation easement.

## The Purpose

The new law is based on widespread recognition that many of New Hampshire's old barns and other farm buildings are important local scenic landmarks and help tell the story of agriculture in the state's history. Yet many of these historic structures are being demolished or not repaired because of the adverse impact of property taxes. RSA 79-D is intended to encourage barn owners to maintain and repair their buildings by granting them specific tax relief and assuring them that assessments will not be increased as a result of new repair and maintenance work.

#### The Mechanism

The program represents a uniquely New Hampshire approach, which is strictly voluntary on the part of the property owner, and combines statewide eligibility criteria and guidelines with decision-making and implementation at the local level. It is closely modeled after New Hampshire's discretionary easement program (RSA 79-C), which authorizes local governments to grant property tax relief to encourage preservation of open land.

On or before April 15 of the new tax year, any owner of an historic barn or other farm building may seek relief by applying to their local governing body (Board of Selectmen or city government) to grant a discretionary preservation easement to the municipality and agreeing to maintain the structure in keeping with its historic integrity and character during the term of the easement. The application, executed on a form provided by the N.H. Department of Revenue Administration, is to include a map showing the location of the structure(s) and a description of how the property meets the prescribed test of public benefit.

The town selectboard or appropriate city government department will then have 60 days in which to act on the application. A public hearing is required, which may provide an opportunity for local historical societies or other advisory groups to express support for barn preservation efforts. If the municipality determines, in exercising its discretion, that the proposed preservation of the structure is consistent with the purpose of the law, it may acquire an easement on the structure for a minimum of ten years and grant tax relief within a range of a 25 to 75% reduction of the structure's full assessed value. Maintaining and repairing the building will not result in an increase in its assessed value for property tax purposes.

#### **Effective Date**

The new law (RSA 79-D) went into effect on July 2, 2002. Property tax reductions for barns and other buildings placed under discretionary preservation easements in accordance with the new mechanism first became effective in tax year 2003. Applications for new easements, to go into effect in tax year 2005, must be submitted on or before April 15, 2005.

## Eligibility

For this program, "historic agricultural structure" is defined as a barn or other structure, including the land on which it is built, which currently or formerly was used for agricultural purposes, and is at least 75 years old. The test of demonstrated public benefit shall be considered to have been met if the structure complies with one or more of the following: (1) provides scenic enjoyment to the general public from a public road or waterway; (2) is historically important on a local, regional, state or national level; (3) contributes to the historic or cultural integrity of a property listed on or eligible for the New Hampshire State or National Registers of Historic Places, or is in a locally designated historic district.

In determining eligibility, the Selectboard or appropriate city department shall refer to statewide guidelines adopted by the New Hampshire Historic Agricultural Structures Advisory Committee, and may weigh the public benefit to be gained by the preservation of the structure versus the tax revenue to be lost if the easement is accepted. The statewide guidelines include consideration of whether there is local interest and support for the structure's preservation, its historic and agricultural significance, and the degree to which tax relief will encourage its preservation.

#### Whom do I contact?

The N.H. Department of Revenue Administration has provided application form PA-36-A to all town and city governments. Application forms and eligibility guidelines should be available from your town clerk, Board of Selectmen, or appropriate city department. Ask them to contact the N.H. Division of Revenue Administration's Community Services Division, (603) 271-2191, if they need more information about the application.

For more background information, including a copy of the statute, a sample discretionary preservation easement and a guide to assist applicants and selectmen work through the application and approval process, contact the New Hampshire Preservation Alliance at (603) 224-2281, admin@nhpreservation.org or visit www.nhpreservation.org. The full text of the statute is also available on the state website, http://www.gencourt.state.nh.us/rsa/html/indexes/79-D.html.

The Preservation Alliance is the state's non-profit preservation education and advocacy organization.

July 2004

IMPLEMENTING RSA 79-D: Discretionary preservation easement for historic agricultural structures.

This summary was prepared by Carolyn W. Baldwin, Esq., of counsel to the law firm of Baldwin, Callen & Hogan of Concord, in collaboration with the chair of the NH Historic Agricultural Structures Advisory Committee, Carl Schmidt. It is a guide only, designed to assist applicants and selectmen to work through the process established by the legislature in RSA 79-D.

#### SELECTMEN

The Board of Selectmen in a Town (or the appropriate decision-making body in a City or Town with town council form of government) has the ultimate discretion to grant tax relief to the owner of an historic agricultural structure under the Statute. But the decision is not to be made in an arbitrary manner. The Statute includes standards for determining eligibility, which have been elaborated by the guidelines adopted by the Advisory Committee under the guidance of the New Hampshire Division of Historical Resources.

Assume you, as a board of selectmen, have received an inquiry from a taxpayer about the possibility of accepting a discretionary preservation easement under RSA 79-D. Where do you begin?

- 1. First you provide the applicant with a copy of the application (Department of Revenue Administration Form A-36-A) and guidelines. Then assuming that the property owner completes the application:
- 2. Study \$1 of the statute: the declaration of public purpose. You have no authority to grant any special tax consideration through a discretionary preservation easement if the structure concerned does not meet this general purpose. Refer to the guidelines adopted by the NH Historic Agricultural Structures Advisory Committee to assist you in this initial review decision.
- 3. Schedule a public hearing. Notify the applicant and post and publish the notice of hearing. The general rule is 10-days notice published in a paper of general distribution and posting in two or three public places. Notify the Historic District Commission, Historical Society or Heritage Commission if one exists in your community.
- 4. Decide whether the structure is a "qualifying structure." Does it provide one or more of the "public benefits" contemplated in §3. Refer to the guidelines adopted by the NH Historic Agricultural Structures Advisory Committee.
  - (a) Is it visible from a road or lake or river? or
  - (b) Is it historically important either independently or in

an historic district? or

(c) Do the structure's physical or aesthetic features contribute to the historical or cultural integrity of a property listed on or determined eligible for listing on the National Register of Historic Places, State Register of Historic Places, or locally designated district?

5. Consider the applicant's proposal.

Does the proposal preserve the structural and aesthetic integrity and character of the structure including the required commitment to maintain the structure in keeping with its historic integrity and character during the term of the easement? Input from the Historic District Commission, Heritage Commission or Historical Society, together with the State guidelines, should be considered.

The issue of a change of use may arise. The purpose of the statute is to encourage an owner to maintain and preserve the structure. §8 II. This is important. The cost of converting a barn to another use is NOT repair and maintenance. I.e. the costs of conversion for use as a dwelling, restaurant, theater, or other non-agricultural use is NOT "maintenance and repair." A structure that is converted to a non-agricultural use MAY be eligible if the adaptation retains the historic integrity of the building, but only for the level of maintenance and repair, not for the value added by the conversion.

- 6. Decision. Within 60 days after the Board accepts a completed application it must grant or deny it. Document the factual bases for your decision.
- A. If the Board decides to deny the application, you should make findings: that it does not meet the qualifying criteria and or the loss of tax revenue outweighs the public benefit. BE SPECIFIC.
- B. If you decide to approve the application, that is to acquire a discretionary preservation easement on the structure, you should find that the application is consistent with the purposes of the statute and that the public benefit to be gained by preservation of the structure outweighs any loss of revenue.
  - 8. Determine the details.

    Percentage (between 25% and 75% of assessment value) that will apply.

    Length of time of the easement--minimum of 10 years. Amount of land to be included as "necessary for the function of the building."
  - 9. Finalize and record the easement document. We can

provide a sample easement document. Use it as a guide to help finalize the agreement. The applicant pays the costs of recording, but the Town should take responsibility for seeing that the document is recorded.

10. Follow up. Be sure your building inspector/code enforcement officer/assessor are aware of the easement and its terms. File a copy with the assessment card, along with a summary of your findings. (Remember, future boards, administrators etc. will not have first-hand knowledge, so leave a clear paper trail.) Any application for building permit should be checked for compliance with the easement. Monitor compliance from time to time. A Heritage Commission might be tasked to provide an annual report on compliance.

#### THE APPLICANT

- 1. Before you apply, study the statute and guidelines. Does your structure fit the criteria? How exactly? Refer to the procedural suggestions for Selectmen so you will know how the process may proceed.
- 2. What is your proposal? The purpose is to preserve the integrity of an historic agricultural structure. It is NOT the purpose to subsidize grandiose improvements or conversions of the structure to a new use such as a dwelling, restaurant, theater or whatever.
- 3. Talk to the selectmen informally, and explain what you intend to do. They may not be familiar with discretionary easements so help them to understand what you have in mind and how it meets the interest of the community to encourage the preservation of an historic agricultural structure, and how the public benefit outweighs any loss of tax revenue. (Selectmen have to be very sensitive to this issue. They will not be comfortable granting any kind of property tax break to a landowner if they perceive an unwarranted or unjustified burden on other taxpayers from doing so.)

If your structure is in an historic district, you may want to consult with the Historic District Commission for input. (The selectmen may also consult the HDC in such a case.) If your Town has a Heritage Commission or a Historical Society, their input may be helpful. For further assistance consult the State Division of Historic Resources and/or the New Hampshire Preservation Alliance.

- 4. Complete the application. Attach a map showing the location of the structure and any supporting land to be included in the easement. Photographs of the building and its environs and a sketch of any planned renovations may be helpful. Tell the Board how your application meets the statutory purposes and guidelines.
- 5. Attend the public hearing scheduled by the Selectmen. Bring along neighbors, representatives of the local historical society, historic district commission or heritage commission, or others who may offer useful input to the selectmen.
- 6. If the Board decides to grant your application, work with them or their representative to complete the easement document. You are accepting an obligation to maintain the structure consistent with the purposes of the chapter. Remember this is a legal and enforceable interest in property that you are granting to the Town. It will be recorded and is a lien on the property. If you should market the property, it may affect the title. So be sure you are comfortable with that outcome.

How long a term (10 years is the minimum)?

What are the provisions for renewal?

What is a fair level of taxation (25%-75% of assessed value) that will compensate you for granting the Town an interest in your property?<sup>1</sup>

Revised, November 2003

Note that should the municipality undergo a general reevaluation, your assessed value may rise in accordance with the general rise in values throughout the community. The percentage of assessed value agreed upon in the easement will NOT change during the term of the easement.

## THE NH BARN TAX INCENTIVE: TEN TIPS FOR APPLICANTS

Here are some ideas from successful applicants for the NH Tax Incentive to Preserve Historic Agricultural Structures

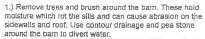
- 1. Carefully study the law (RSA 79-D), the accompanying definitions and eligibility guidelines, and the instructions on the back of the application form. (Packets that include this information are available from the NH Preservation Alliance, 224-2281.) In addition to barns, the application may apply to other historic agricultural structures including those in-town.
- 2. Talk informally with your Selectmen: Explain that you intend to apply, how preservation of an historic structure meets the community's interest, and how the public benefit will outweigh any loss of tax revenue.
- 3. Get support from neighbors, other townspeople, your local historical society and Heritage or Historic District Commission. They may also be able to help you with researching the history of your barn (see Tip 4).
- **4. Do your homework:** Do all the research you can about the building(s), including their age, how they were used and about the families who lived and worked there. Is the building historically important in the community because of the type of structure, the owners and history of the site, or because only a few of its kind remain? In addition, review any RSA 79-D easements that have already been accepted by your town or city.
- 5. Work out your proposal: In addition to the main barn(s), should your application also include outbuildings? Which one (or more) of the three tests of public benefit do your structures meet? What is the current assessment and tax bill on the building(s)?
- **6. Photographs**: A picture is worth a thousand words, if not dollars. Don't assume the Selectmen are familiar with the building, even if your building is a prominent landmark in town. Include with your application a good set of photos, including close-ups and views of what can be seen from public roads and bodies of water. Old photos can be very helpful in telling the story; check with local historic organizations and/or publications to help locate old photos.
- 7. More is better: Include with your application as much historical and context information as possible; if you have a lot of supporting documentation, submit it with a clear one-page summary. Attach letters of support and similar materials. At the same time, don't overwhelm the decision-makers with more material than they will have time to read.
- 8. Repair and Maintenance: Have a plan! Describe, with cost figures, any recent or planned repair work. Particularly if the structure is in bad repair, be prepared to present a repair plan for the 10-year easement period, and possibly to include it as part of the easement agreement. Describe how an easement would help make the repairs financially possible. You want to show your commitment to maintaining the structure in keeping with its historic character and integrity for at least the next ten years and how this will benefit the public.
- 9. Public Hearing: This is required as part of the application process, so use it to your advantage by taking part and encourage supporters to attend and speak, as well. Encourage Selectmen to visit the structure before making their decision.
- 10. The Easement: Keep in mind that the discretionary easement agreement you are to enter into with your town is a legal contract between two parties. Work with the Selectmen or their representative on its content and make sure you are comfortable with the outcome.

If you have questions, or need more information, contact: New Hampshire Preservation Alliance (603) 224-2281 admin@nhpreservation.org www.nhpreservation.org



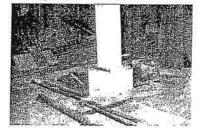
## 10 Steps to Add Life to Your Barn

By John Porter
Professor and Dairy Specialist
UNH Cooperative Extension
and co-author of "Preserving Old Bams"





Keep bases of support posts free of soil contact as it will rot them, Build new rock or concrete piers if necessary.



3.) Repair roof and side wall problems when they first occur or they will lead to more serious structural problems.



4.) Fix crumbling foundations, as they are the key to maintaining a square and plumb building.



 Don't remove existing braces that might be in the way, as they are part of the total support system that maintain the integrity of the barn.



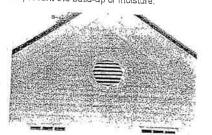
6.) Add cables or internal bracing as a stop-gap method to keep a barn from falling down.



7.) Keep the floors clean of debris to prevent the accumulation of moisture and insect infestation.



8.) Open windows or louvers to ventilate the barn and prevent the build-up of moisture.



 Shovel off snow as necessary, especially leantos that can cause snow accumulation and structural failure.



10.) Keep up with painting, roofing and routine maintenance so your barn will look like this one.



FORM PA- 36-A

# NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION DISCRETIONARY PRESERVATION EASEMENT APPLICATION

Original Renewel Tax Year	)*
NAME	
NUMBER & STREET ADDRESS	
ADDRESS (continued)	<u> </u>
CITY/TOWN, STATE & ZIP CODE	
Local tax map and lot number(s) of land and historic agricurtural structure being classified:	
Book, page, and recording at County Registry of Deeds:	
Describe how the historic Agricultural Structure meets one of the tests of public benefit per RSA 79-D:3. Attac	
Preservation of Historic Agricultural Structure	
	3
*****Attach a map showing the location of the historic agricultural structure and the number of square feet to preservation easement.	o be included in the discretionary
SIGNATURE (IN INK) OF LANDOWNER:	DATE:
SIGNATURE (IN INK) OF LANDOWNER:	DATE:
SIGNATURE (IN INK) OF LANDOWNER:	DATE:
SIGNATURE (IN INK) OF LANDOWNER:	DATE:
FOR ASSESSING OFFICIALS USE ONLY	
GRANTED Pending approval of Discretionary Preservation Easement Agreement by the landowner and assessing officials.	DENIED
COMMENTS	
SIGNATURE (IN INK) OF ASSESSING OFFICIALS	DATE
SIGNATURE (IN INK) OF ASSESSING OFFICIALS	DATE
SIGNATURE (IN INK) OF ASSESSING OFFICIALS	DATE
SIGNATURE (IN INK) OF ASSESSING OFFICIALS	DATE
SIGNATURE (IN INK) OF ASSESSING OFFICIALS	DATE

# NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION DISCRETIONARY PRESERVATION EASEMENT APPLICATION INSTRUCTIONS

STATUTE & ADMINISTRATIVE	RSA 79-D Discretionary Preservation Easements
RULE	Rev 605.15 Form PA-36A, Discretionary Preservation Easement Application
WHO MUST FILE	Any owner of a historic agricultural structure, currently or formerly used for agricultural purposes, which meets one of the tests of public benefit in RSA 79-D:3, II.
WHEN TO FILE	The owner of the property must file this form with the municipality on or before April 15 of the tax year.
WHAT TO FILE	<ul> <li>☆ Form PA-36A, Discretionary Preservation Easement Application</li> <li>☆ Map showing location of structure and land to be subject to the discretionary preservation easement</li> <li>☆ Description of how property meets one of the tests of public benefit in RSA 79-D:3</li> </ul>
TEST OF PUBLIC BENEFIT	The historic agricultural structure must provide at least one of the following benefits:
BENEFIT	Scenic enjoyment of the structure by the general public from a public way or from public waters; Is historically important on a local, regional, state or national level, either independently or within an historic district; or The structure's physical or aesthetic features contribute to the historic or cultural integrity of a property listed on or determined eligible for listing on the National Register of Historic Places, State Register of Historic Places, or locally designated historic district.
HISTORIC AGRICULTURAL STRUCTURES	The advisory committee established under RSA 227-C:29 has established the following definitions for "historic agricultural structures."
o TROC TORES	Historic: Agricultural structures must be at least 75 years of age. Exceptions may be made for newer structures if they are considered to be of exceptional significance or importance.
	Agricultural structures: Examples include, but are not limited to, barn (separate or attached), blacksmith shop, carriage house, cider mill, corn crib, creamery, Delco house, equipment or machine shed, farm stand, farrier or harness shop, granary, greenhouse, grist mill, hop house, ice house, milk house, piggery, poultry barn or coop, sawmill, silo, stable, sugar house, tool shed, wagon shed, well or spring house, windmill house, or woodshed.
	parn: shall mean a building constructed to shelter livestock, equipment, feed or other farm products. It may be free- standing or connected to one or more structures.
	Land necessary for the function of the building: shall consist of the footprint of the building and of any ramps or banks which are or were needed to support the structure and its operations.
APPROVAL/ DENIAL	If, after a duly noticed public hearing, the local governing body finds that the acquisition of the proposed easement is consistent with the purposes of 79-D, it may take steps to acquire the easement.
	The local governing body may weigh the public benefit to be obtained versus the tax revenue to be lost is such an easement if granted.
	The governing body shall have no more than 60 days to act upon the application.
EASEMENT TERMS	Any discretionary preservation easement acquired by a municipality shall be for a minimum of ten years and shall include the
TERMO	알 Method of assessment; 알 Terms of expiration; and 알 Terms of renewal.
ASSESSMENT	The assessment of discretionary easement structures and land shall be within the following range:
DISCRETIONARY PRESERVATION EASEMENTS	<ul> <li>☼ One end of the range shall be 25 percent of the full value assessment.</li> <li>☼ The other end of the range shall be 75 percent of the full value assessment.</li> </ul>
RECORDING **	The local governing body shall provide for the recording of any discretionary preservation easement with the register of deeds. Any costs of recording shall be the responsibility of the applicant.
APPEAL PROCEDURE	The local governing body's decision to deny the application to grant a discretionary preservation easement may be appealed in accordance with RSA 79-A:9 and 79-A:11 to either the N.H. Board of Tax and Land Appeals or the Superior Court of the county in which the property is located within six months of notice of denial. A denial by the governing body shall be deemed discretionary and shall not be set aside by the N.H. Board of Tax and Land Appeals or the Superior Court except for bad faith, discrimination, or the application of criteria other than those set forth in statute.

## N.H. RSA 79-D DISCRETIONARY PRESERVATION EASEMENTS FOR PRESERVING HISTORIC AGRICULTURAL STRUCTURES

79-D:1 Declaration of Public Interest. - It is hereby declared to be in the public interest to encourage the preservation of historic agricultural structures which are potentially subject to decay or demolition, thus maintaining the historic rural character of the state's landscape, sustaining agricultural traditions, and providing an attractive scenic environment for work and recreation of the state's citizens and visitors. It is further declared to be in the public interest to prevent the loss of historic agricultural structures due to property taxation at values incompatible with their preservation. The means for encouraging preservation of historic agricultural structures authorized by this chapter is the acquisition of discretionary preservation easements by town or city governments to assure preservation of such structures which provide a demonstrated public benefit.

## 79-D:2 Definitions. - In this chapter:

- I. "Discretionary preservation easement' means a preservation easement of an historic agricultural structure, including the land necessary for the function of the building, granted to a city or town for a term of 10 or more years.
- II. "Public benefit' shall have the meaning described in RSA 79-D:3, II.
- III. "Historic agricultural structure' means a barn or other structure, including the land necessary for the function of the building, currently or formerly used for agricultural purposes and as further defined by the advisory committee established under RSA 227-C:29.

#### 79-D:3 Qualifying Structures. -

- I. Any owner of an historic agricultural structure who wishes to maintain the structure in a use consistent with the purposes of this chapter may apply to the governing body of the municipality in which the property is located to convey a discretionary preservation easement to the municipality. II. A discretionary preservation easement shall be considered to provide a demonstrated public benefit if it provides at least one of the following
- public benefits:
- (a) There is scenic enjoyment of the structure by the general public from a public way or from public waters.
- (b) The structure is historically important on a local, regional, state, or national level, either independently or within an historic district.
- (c) The structure's physical or aesthetic features contribute to the historic or cultural integrity of a property listed on or determined eligible for listing on the National Register of Historic Places, state register of historic places, or locally designated historic district.
- III. In determining whether an historic agricultural structure demonstrates the necessary public benefit to qualify for a discretionary preservation easement, the governing body shall have reference to guidelines adopted by the advisory committee established under RSA 227-C:29.

## 79-D:4 Application Procedure. -

- I. Any owner of an historic agricultural structure which meets the tests of public benefit in RSA 79-D:3, II may apply to the governing body to grant a discretionary preservation easement to the municipality, agreeing to maintain the structure in keeping with its historic integrity and character during the term of the easement.
- II. No owner of an historic agricultural structure shall be entitled to have a particular structure classified for any tax year under the provisions of this chapter unless the owner has applied to the governing body on or before April 15 of the tax year on a form provided by the commissioner of the department of revenue administration. Such application shall include a map showing the location of the structure to be subject to the discretionary preservation easement, and a description of how the property meets the tests of public benefit in RSA 79-D:3.

#### 79-D:5 Approval, Denial. -

- I. If, after a duly noticed public hearing, the governing body finds that the proposed preservation of such historic agricultural structure is consistent ' with the purposes of this chapter, it may take steps to acquire a discretionary preservation easement as provided in this chapter. In exercising its discretion, the local governing body may weigh the public benefit to be obtained versus the tax revenue to be lost if such an easement is granted. The governing body shall have no more than 60 days to act upon the application.
- II. If the governing body denies the application to grant a discretionary preservation easement to the municipality, such denial shall be accompanied by a written explanation. The local governing body's decision may be appealed by using the procedures of either RSA 79-A:9 or 79-A:11 provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for bad faith, discrimination, or the application of criteria other than those set forth in RSA 79-D:3 and paragraph I of this section.
- III. The easement shall be a burden upon the property and shall bind all transferees and assignees of such property. An easement granted pursuant to this subdivision shall not be assigned, transferred, or released by the municipality without the consent of the owner, except as provided in RSA 79-D:8.
- 79-D:6 Terms; Recording. Any preservation easement acquired by the municipality pursuant to this chapter shall be for a minimum of 10 years. The easement terms shall include the method of assessment pursuant to RSA 79-D:7, the terms of expiration pursuant to RSA 79-D:8, II, and the terms of renewal pursuant to RSA 79-D:8, III. The local governing body shall provide for the recording of such easements with the register of deeds. Any costs of recording shall be the responsibility of the applicant.

## 79-D:7 Assessment of Property Subject to Discretionary Preservation Easement. -

- I. The method of assessment of discretionary preservation easement structures shall be included as a term of the agreement in any discretionary preservation easement acquired by a municipality. Assessment shall fall within a range, one end of which shall be 75 percent of the full value assessment; the other end of the range shall be 25 percent of said full value assessment.
- II. The local governing body shall have the discretion to set the value of the discretionary preservation easement at a level within this range which it believes reflects the public benefit conferred by the property under the criteria set forth in RSA 79-D:3, II. The assessment shall not be increased because the owner undertakes maintenance and repairs designed to preserve the structure.

#### 79-D:8 Release of Easement, Expiration, Renewal, Consideration. -

- I. Any property owner who has granted a discretionary preservation easement to a municipality pursuant to the terms of this chapter, after the effective date of this chapter, may apply to the local governing body of the municipality in which the property subject to a discretionary preservation easement is located for a release from such easement upon a demonstration of extreme personal hardship. Upon release from such easement, a property owner shall pay the following consideration to the tax collector of the municipality:
- (a) For a release within the first half of the duration of the easement, 20 percent of the full value assessment of such structure and land under RSA 75:1.
- (b) For a release within the second half of the duration of the easement, 15 percent of the full value assessment of such structure and land under RSA 75:1.
- II. The terms of agreement may include specification of an amount, if any, up to 10 percent of fair market value, to be paid upon final expiration of the terms of the discretionary preservation easement.
- III. Upon the expiration of the terms of the discretionary easement, the owner may apply for a renewal, and the owner and local governing body shall have the same rights and duties with respect to the renewal application as they did with respect to the original application; provided, however, that at the time of the original granting of the discretionary preservation easement, the parties may include, as a term of the agreement, a provision for automatic renewal for the same term as the original. Such a provision may include the specification of the manner in which the tax assessment on the property for the next term is to be determined at the time of renewal.
- IV. The tax collector shall issue a receipt to the owner of such property and a copy to the local governing body for the sums paid. The local governing body shall, upon receiving a copy of the above-mentioned consideration, execute a release or renewal of the easement to the owner who shall record such a release or renewal. A copy of such release or renewal shall also be sent to the local assessing officials if they are not the same parties executing the release or renewal.
- V. In the event that the structure is destroyed by fire, storm, or other unforeseen circumstance not within the control of the property owner, the preservation easement shall be released without penalty.
- VI. If, during the term of the preservation easement, the owner shall fail to maintain the structure in conformity with the agreement, or shall cause the structure(s) to significantly deteriorate or be demolished or removed, the preservation easement shall be terminated and a penalty assessed in accordance with RSA 79-D:8, I(a) and (b).

#### 79-D:9 Payment; Collection. -

- I. If a consideration is due under RSA 79-D:8, I or II, the assessed value shall be determined as of the actual date of the release or expiration. Any consideration is in addition to the annual real estate tax imposed upon the property, and shall be due and payable upon the release or expiration. II. Any consideration shall be due and payable by the owner at the time of release or expiration to the municipality in which the property is located. If the property is located in an unincorporated town or unorganized place, the tax shall be due and payable by the owner at the time of release or expiration to the county in which the property is located. Moneys paid to a county under this chapter shall be used to pay for the cost of services provided in RSA 28:7-a and RSA 28:7-b. Any consideration shall be due and payable according to the following procedure:
- (a) The commissioner shall prescribe and issue forms to the local assessing officials for the consideration due, which shall provide a description of the property, the discretionary preservation easement, the full value assessment under RSA 75:1, and the amount payable.
- (b) The prescribed form shall be prepared in quadruplicate. The original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the consideration along with a special tax warrant authorizing the collector to collect the consideration under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.
- (c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of tax. Such bill shall be mailed within 12 months of the release or expiration.
- (d) Payment of the consideration shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any consideration not paid within the 30-day period.
- 79-D:10 Exemption for Eminent Domain. If any of the property which is subject to a discretionary preservation easement is condemned by any governmental agency or is acquired through eminent domain proceedings, the local governing body shall execute a release of the easement to the owner. None of the liquidated consideration provisions of RSA 79-D:8, I and II shall be applicable to releases granted pursuant to this section.
- 79-D:11 Local Preservation Easement Programs. This chapter shall not be construed to limit the development of any other state, county, town, or city easement program for preservation, conservation, or other purposes.
- 79-D:12 Lien for Unpaid Taxes. The real estate of every person shall be held for the taxes levied pursuant to RSA 79-D:8.
- 79-D:13 Enforcement. All taxes levied pursuant to RSA 79-D:8 which are not paid when due shall be collected in the same manner as provided in RSA 80:1-80:42.

#### 79-D:14 Rulemaking. -

- I. The commissioner of the department of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to:
- (a) The application procedures under RSA 79-D:4.
- (b) The payment and collection procedures under RSA 79-D:9.
- II. The commissioner of the department of cultural resources shall adopt such rules as may be applicable under the authority of RSA 227-C:5.

Source. 2002, 86:1, eff. July 2, 2002.

http://www.gencourt.state.nh.us/rsa/html/indexes/79-D.html

# N.H. RSA 79-D -DISCRETIONARY PRESERVATION EASEMENTS FOR PRESERVING HISTORIC AGRICULTURAL STRUCTURES

APPLICATION SUPPLEMENT: REPAIR AND MAINTENANCE PLAN (Please be specific. Describe, with cost figures, any recent and/or planned repair work.)

## New Hampshire Historic Agricultural Structures Advisory Committee c/o New Hampshire Division of Historical Resources 19 Pillsbury Street Concord, New Hampshire 03302-2043

## Determining Eligibility for RSA 79-D Discretionary Preservation Easements For Preserving Historic Agricultural Structures

RSA 79-D:2 III: "Historic agricultural structure" means a barn or other structure, including the land necessary for the function of the building, currently or formerly used for agricultural purposes and as further defined by the advisory committee established under RSA 227-C:29.

## As further defined by the Advisory Committee:

"Historic" shall mean agricultural structures which are at least 75 years of age. Exceptions may be made for newer structures if they are considered to be of exceptional significance or importance.

An illustrative list of "agricultural structures" which might qualify for a discretionary preservation easement is provided in Attachment 1. Local governing bodies may decide to include other related agricultural structures in accordance with local circumstances.

"Barn" shall mean a building constructed to shelter livestock, equipment, feed, or other farm products. It may be free-standing, or connected to one or more other structures.

"Land necessary for the function of the building" shall consist of the footprint of the building and of any ramps or banks which are or were needed to support the structure and its operations.

## **Guidelines:**

In deciding whether to accept a discretionary preservation easement, RSA 79-D:3 establishes that the local governing body of the municipality shall determine whether the structure provides at least one of the following public benefits:

- (1) there is scenic enjoyment of the structure by the general public from a public way or from public waters;
- (2) it is historically important on a local, regional, state or national level, either independently or within an historic district; or
- (3) the structure's physical or aesthetic features contribute to the historic or cultural integrity of a property listed on or determined eligible for listing on the National Register of Historic Places, State Register of Historic Places, or locally designed historic district.

In addition, the law states that, in determining whether an historic agricultural structure demonstrates the necessary public benefit, the local governing body shall have reference to guidelines adopted by the Advisory Committee. The guidelines are outlined in Attachment 2.

Attachment 1: Illustrative List of Agricultural Structures

Attachment 2: Guidelines to Assist in Determining "Necessary Public Benefit"

## Determining Eligibility for RSA 79-D Discretionary Preservation Easements For Preserving Historic Agricultural Structures

## **Illustrative List of Agricultural Structures**

The following are examples of buildings and structures which might qualify for a discretionary preservation easement. It is not intended to be a complete list. Local governing bodies may decide to include other related agricultural structures in accordance with local circumstances.

barn, separate or attached

silo

milk house

sugar house

carriage house

wagon shed

ice house

stable

corn crib

poultry barn or coop

well or spring house

blacksmith shop

piggery

granary

saw mill

cider mill

creamery

farrier or harness shop

hop house

equipment or machine shed

Delco house

grist mill

woodshed

farm stand

greenhouse

tool shed

windmill house

## Determining Eligibility for RSA 79-D Discretionary Preservation Easements For Preserving Historic Agricultural Structures

## Guidelines to Assist in Determining "Necessary Public Benefit" To Qualify for a Discretionary Preservation Easement

## Public Interest and Benefit

Consider questions such as:

- Is it a familiar local landmark?
- Is it visible from a public road or from public waters? To what extent does it contribute to the scenic qualities of the community and region, thus benefiting local residents, visitors, and tourism?
- Is there interest or support for the structure's preservation?
   Examples: owner/family maintenance efforts or commitment to preservation; structure surveyed by historical society; included in town preservation plan or historic district; offers of volunteer help with physical repairs, letter of support from local heritage commission or historical society?

## Historic and Agricultural Significance

Consider the age of the structure and such questions as:

- Does it help tell the story of agriculture in the community or region?
- Is it a good representative of a type of barn?
- Is it now an unusual or rare surviving type of barn or outbuilding?
- Is it a good example of historic construction methods or materials?
- Does it retain its historic character?
- Is it part of a landscape or setting that retains it historic character?

## Degree to Which Tax Relief will Help Preserve the Structure

Consider questions such as:

- Use and condition of structure; owner's investment over time.
- Plans for repair or renovation.
- Owner's use of, plans for, preservation tools such as conservation easements, investment tax credits, or local, state or national historic register listing.

## Use of the Structure

Consider questions such as:

- Is the barn or other structure on a working farm or otherwise being used for agricultural purposes?
- If the structure has been adapted for other use, has the historic character of the structure been maintained?

## Degree to which Building's Preservation reinforces other Local and State Goals and Policies, such as:

- Agricultural designations, e.g., Bicentennial, Farm of Distinction, Tree Farm, New England Green Pastures.
- Current Use (e.g., goals of maintaining the character of the state's landscape and conserving its resources).
- Scenic and Cultural Byways; Country Roads.
- Regional Plans and local Master Plans.

## **Town of Lee**

# EVALUATION FORM FOR DISCRETIONARY PRESERVATION EASEMENT PROGRAM (RSA 79-D)

## **Qualification Questions:**

1.	Is the structure at least 75 years old?	Yes No	
	See application for verification of age. Examples of supporting evidence are tax records and historic photographs.		
	If "no" to the above, is the structure of exceptional significance or importance?	Yes No	
	See application for showing of significance by citing references to structure in published materials or by other means to support conclusion.		
	If "no" to both of the above, the structure does not qualify for a discretionary preservation easement.		
2.	Is the structure an "agricultural structure"?	Yes No	
	See NH Historic Agricultural Structures Advisory Committee guidelines attachment for examples.		
	If "no" to the above, the structure does not qualify for a discretionary preservation easement.		
Evalu	ation:		
1.	Historic importance on a local, regional or nationa	l level:	
	Structure is listed or is eligible for listing in the Malaces; or the structure's physical or aesthetic feathistoric or cultural integrity of a property listed of National Register of Historic Places; or the structure in the National Register of Historic Dis	ntures contribute to to or eligible for listing ture is a "contributing	the in the
	For properties eligible for listing, the applicant s documentation supporting such a determination.		

		Historic Places or the structure's physical or aesthetic features contribute to the historic or cultural integrity of a property listed or eligible for listing in the New Hampshire Register of Historic Places.
		For properties eligible for listing, the applicant should submit documentation supporting such a determination.
		Structure is not listed, nor eligible for listing, in the National nor New Hampshire Registers, but is of state, regional or local importance.
		Applicant should submit documentation supporting such a determination, such as a reference to the structure in a published work or inclusion in the Regional or Town Plans.
		Structure is neither listed nor eligible for listing in the National nor New Hampshire Register, nor is it of state, regional or local importance, but in the opinion of the Board of Selectmen significantly reinforces local or state preservation goals due to it being an unusual or rare surviving type, good example of historic construction or materials, telling the story of agriculture in the community or being part of a landscape or setting that retains its historic character.
		Structure is in the opinion of the Board of Selectmen not significant in the cultural history of the community.
	Not	es on historic/structural importance:
2.	Cor	In the opinion of the Board of Selectmen, structure is maintained in sound
		condition and retains its historic exterior appearance.
	_	In the opinion of the Board of Selectmen, structure is able to be restored to sound condition and retain its historic exterior appearance.
14		In the opinion of the Board of Selectmen, structure is able to be restored to sound condition and may be restored to its historic exterior appearance.
		In the opinion of the Board of Selectmen, structure can be restored to sound condition but may not be restored to its historic exterior appearance.

	In the opinion of the Board of Selectmen, structure restored to sound condition nor to its historic exterior		9
	See application for repair and maintenance plan. I appropriateness and viability.	Review and evaluate j	for
Notes	on condition of structure (attach page if necessary)	(8)	
	4	11 17 - 1849 10	_
	d of Selectmen's assessment of the public benefit etionary easement were to be granted:	to be gained if a	
		-2-200	
Approximate function of the	assessed valuation of the structure including the lar e structure:	nd necessary for the	
	Building	\$	
	Land ( square ft @ \$ /square ft) (assuming structure is ft by ft, adding 5 ft on all side	\$es gives square ft)	
	Total	\$	
	Abatement of %	\$	

Kennard Barn LHC Inspection Visit Date March 26,2014

Map 7 Lot 5

164 Steppingstones Road

Lee, NH

The Ronald Kennard property is located at 164 Stepping Stones Road West. There is no doubt in my mind that these barns qualify as historic barns by date. There are two distinct attached structures. The earliest one being the one furthest away from the house, this structure will be the first one I describe. The structure is of post and beam construction. The dimensions are 19 feet wide by 30 feet deep. The heavy beams are 8 x 8 hand huwn, the exterior boarding on this building is vertically sawn boards that are edged. The interior of the barn, I'm sure has been altered many times over the years and its purpose has probably changed significantly during that time, I'm going to roughly estimate its construction to the mid-1700s. I believe it may be the oldest structure on the property. I'll go into more detail about the structure later in this document. The second structure is actually a connecting structure between the house and the first or earlier structure. Its dimensions are 18 x 26. The elevation of this building is pretty much the same as the first. However, it is approximately 4 feet lower than the house and is accessed from the porch of the house on the east side. Both barns have second-floor loft areas and can be accessed via separate stairways in each structure. I believe the significance of these structures is that they show a progressive change in the property. While the old one isn't an English style, it does show construction of the mid-1700s. It would be my guess that the house that went with that structure no longer exists and that that structure was connected to the house in the early 1800s, perhaps that date is relative to the 1840 date mentioned in the paperwork. Both these structures are significantly different from others that we've looked at in town over the last several years.

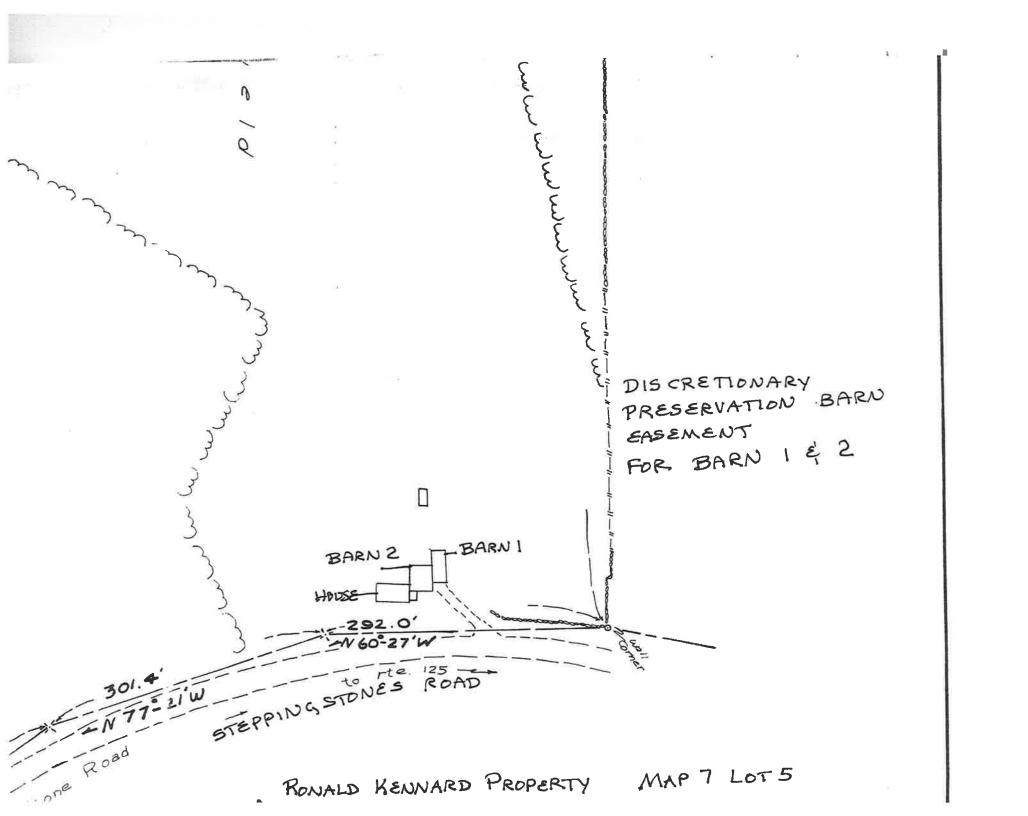
While these structures are in relatively sound condition, both structures need significant sill work done to them to help them into the future. The first floor on both the structures has been modified to be used to house automobiles. I'm sure that at one time, at least the older building had a floor. The foundation under these structures is small stone while the house is built of much more stable granite block. This of course has led to some of the sill damage. But above the sill, both buildings are sound. The ridgelines are relatively true, some of the windows have original glass in them, door hardware appears to be original and much of the interior of the second building appears to be as originally constructed. On what would be the north wall of the second building, there is an attached outhouse that appears to be in very good shape, An excellent example of the progress of the 1800s of having it attached directly to the house for access.

Let's go into some detail on Building One, entering from the road side of the building and facing the building. The doors to the extreme right is an interior sliding door. The structure of this door matches that of the slider in the other building, indicating it is newer, probably of the 1800s. Directly above and centered on the gable end is a six over six double hung window. This would be located high in the loft. There is also a window located over the top of the sliding door at a

normal height to the floor. This building is overlapped by a little more than a doors width with the second building, and goes back 30 feet to a stairway located in the right rear corner. The stairway goes aproximately halfway up, and turns to the left to gain access to the loft. The stairway appears to be much more finished than it would have been in the original configuration of the barn. At the top of the stairway is located grain bins and a small access door to the outside of the barn on what would be the left side of the barn, which would allow for the storage of hay. Further down that wall is access that would drop hay to horse stalls below for feeding. The stairway area appears to be finished off much more than expected. Although I did not measure it ,the pitch of the roof is approximately an 8/12 pitch with 8 x 8 rafters and hewn, mortis and tennoned, with purlins and vertical boarding. All are in excellent shape. Wind braces and knee braces are all in place. Returning downstairs on the left side of the barn ,against the wall are remains of horse stalls. It would appear that there were stalls for three animals. While what remains of the stalls is relatively intact, the divider walls and I believe the flooring is not there. What remains indicates to me that it was built in the 1800s, not as part of the original structure. The exterior of the barn is clapboard. It has a shingled roof on it ,and other than damage to the back wall from an attached structure that no longer is sound. The back wall is wooden shingles, while the others are clapboard. This was common practice for the nonvisible, or back facing walls to be treated this way.

Now, more detail for the second structure. Looking at the second structure, from the roadside, there is an interior sliding door to the extreme right corner of the wall. As I said before, the structure is approximately 4 feet lower than the floor of the house and access is gained on this south facing wall from a door onto the porch. Entering through that door you have an option of going to the right and accessing the loft or going straight ahead down the stairs along the left wall and entering the attached outhouse. On that north wall there are three doors, first, the outhouse second and access to the back yard and third a door that leads directly into the first or older building. This building structure is typical 1800 2 x 4 framing. This framing is light construction in comparison to the post and beam structure. The floor: the joists and roof structure are also a similar framing, dating this building to the mid-1840s or later. All framing and boards that are part of the original structure were sawn by a circular sawmill. The roof of this building has a complex framing for the gable end on the roadside, which faces East and 90° from the other barn or parallel to the house, while a second gable faces to the north, forming a double valley. This structure has a corrugated steel roof. Both the back or north wall and west wall are shingled. The outhouse iwall s clapboard, with a small window and the shed roof. It is vented up the north wall.

It would be very interesting to know more of the history of this property and how it relates to the land-use attached to it. These two structures that are attached to the house don't indicate a large agricultural operation. There was a separate large barn that burned and no longer exists. There were plans to replace it, but it was never built.

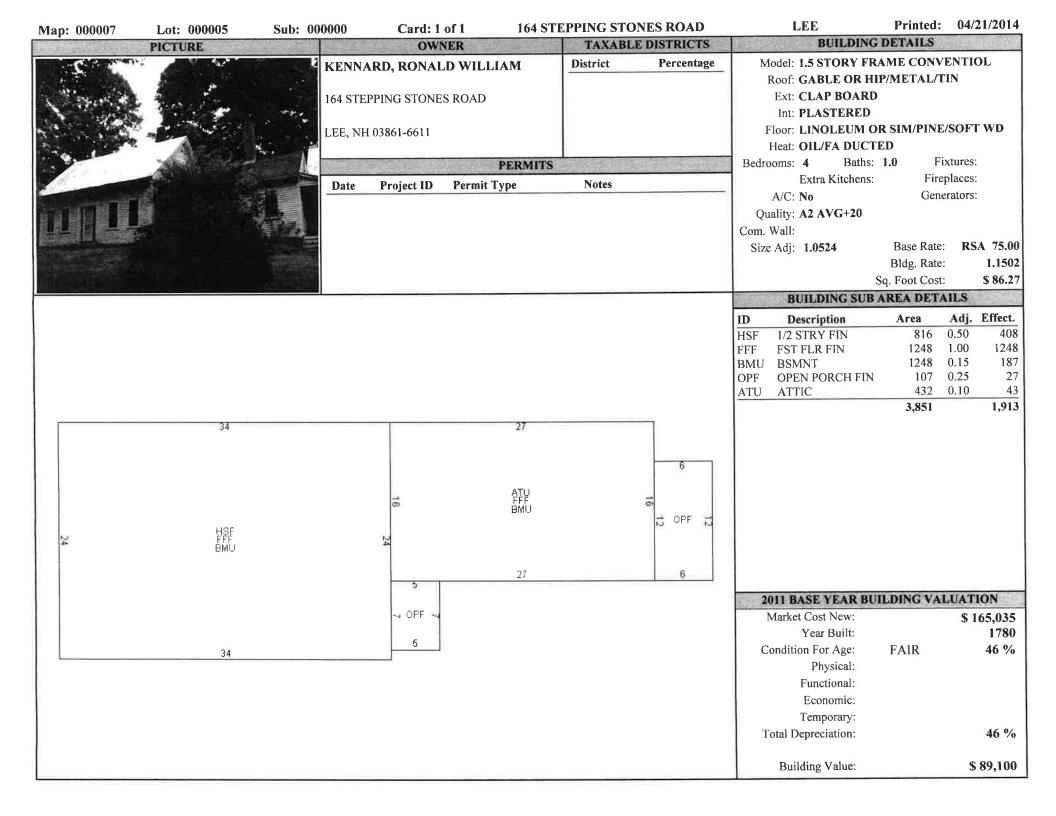








SALES HISTORY	
08/30/1995 1820 177 U I 38 KENNARD. WM. & ESTHER  164 STEPPING STONES ROAD  LISTING HISTORY  NOTES  WHT; BARNS ATT TO HSE; 26X20 BARN & 8X8 SHED & 8X8 EQP SHED ATT;  PART 20X1/8 (VA SHED ATT; SCHEDULES AND ACK A CITAL FIALL DICK.)	
LEE, NH 03861-6611  LISTING HISTORY  NOTES  07/19/11 JQ 1/4 = INT  WHT; BARNS ATT TO HSE; 26X20 BARN & 8X8 SHED & 8X8 EQP SHED ATT;  PARM 30W/4 CVA SUED ATT, SOURD HISTORY IN THE SALL BIG.	
LISTING HISTORY  NOTES  07/19/11 JQ 1/4 = INT  WHT; BARNS ATT TO HSE; 26X20 BARN & 8X8 SHED & 8X8 EQP SHED ATT;  NATURAL PROPERTY OF THE SALE PROPERTY.	
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LISTING HISTORY         NOTES           07/19/11         JQ         1/4 = INT         WHT; BARNS ATT TO HSE; 26X20 BARN & 8X8 SHED & 8X8 EQP SHED ATT;           07/19/11         JQ         1/4 = INT         WHT; BARNS ATT TO HSE; 26X20 BARN & 8X8 SHED & 8X8 EQP SHED ATT;	
07/19/11 JQ 1/4 = INT WHT; BARNS ATT TO HSE; 26X20 BARN & 8X8 SHED & 8X8 EQP SHED ATT;	
DADNI 20MICE CVA CUED ATT. COUDNINGE VENDI DACK LOT-LT FALLING	
07/09/07 CRDM DOWN & SHED W/ROOF COLLAPSED=DNPU-NV; 8X6 SHED HAS TARP FOR	
01/14/03 LTRL SIDES & ROOF-DNPU; BMU=LEDGE & DIRT; ROOF LEAKS; NEEDS EXT	
08/19/02 JDRM PAINT 07-11 ADJ OUTBLDGS, SKETCH	
70/04/87	
EXTRA FEATURES VALUATION MUNICIPAL SOFTWARE BY AV	VITAR
Feature Type Units Lngth x Width Size Adj Rate Cond Market Value Notes LEE ASSESSING OFF	TICE
BARN-2STY 600 30 x 20 87 19.00 50 4,959	ICL
LEAN-TO 160 16 x 10 160 4.00 0 0	
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SHED-WOOD 24 6 x 4 400 7.00 0 0 Parcel Total:	
SHED-WOOD 56 8 x 7 346 7.00 25 339	\$ 105,594
13,900 Parcel Total:	,
	\$ 105,594
Parcel Total:	
LAND VALUATION	
Cone: RES Minimum Acreage: 1.95 Minimum Frontage: 250 Site: Driveway: Road:	
and Type Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes	
FRES 1.000 ac 70,000 H 130 100 100 100 100 91,000 0 N 91,000	
CARM LAND     500.000 ff     x 105 H     130     95     0 N     0 TOPO       CARM LAND     32.500 ac     x 4,000 X     88     100     100 N     14,495	
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# TITLE V TAXATION

# CHAPTER 79-D DISCRETIONARY PRESERVATION EASEMENTS

## Section 79-D:1

79-D:1 Declaration of Public Interest. – It is hereby declared to be in the public interest to encourage the preservation of historic agricultural structures which are potentially subject to decay or demolition, thus maintaining the historic rural character of the state's landscape, sustaining agricultural traditions, and providing an attractive scenic environment for work and recreation of the state's citizens and visitors. It is further declared to be in the public interest to prevent the loss of historic agricultural structures due to property taxation at values incompatible with their preservation. The means for encouraging preservation of historic agricultural structures authorized by this chapter is the acquisition of discretionary preservation easements by town or city governments to assure preservation of such structures which provide a demonstrated public benefit.

**Source.** 2002, 86:1, eff. July 2, 2002.

## Section 79-D:2

#### **79-D:2 Definitions.** – In this chapter:

- I. "Discretionary preservation easement" means a preservation easement of an historic agricultural structure, including the land necessary for the function of the building, granted to a city or town for a term of 10 or more years.
  - II. "Public benefit" shall have the meaning described in RSA 79-D:3, II.
- III. "Historic agricultural structure" means a barn or other structure, including the land necessary for the function of the building, currently or formerly used for agricultural purposes and as further defined by the advisory committee established under RSA 227-C:29.

**Source.** 2002, 86:1, eff. July 2, 2002.

#### Section 79-D:3

## 79-D:3 Qualifying Structures. –

- I. Any owner of an historic agricultural structure who wishes to maintain the structure in a use consistent with the purposes of this chapter may apply to the governing body of the municipality in which the property is located to convey a discretionary preservation easement to the municipality.
- II. A discretionary preservation easement shall be considered to provide a demonstrated public benefit if it provides at least one of the following public benefits:
- (a) There is scenic enjoyment of the structure by the general public from a public way or from public waters.
- (b) The structure is historically important on a local, regional, state, or national level, either independently or within an historic district.

- (c) The structure's physical or aesthetic features contribute to the historic or cultural integrity of a property listed on or determined eligible for listing on the National Register of Historic Places, state register of historic places, or locally designated historic district.
- III. In determining whether an historic agricultural structure demonstrates the necessary public benefit to qualify for a discretionary preservation easement, the governing body shall have reference to guidelines adopted by the advisory committee established under RSA 227-C:29.

Source. 2002, 86:1, eff. July 2, 2002.

## Section 79-D:4

## 79-D:4 Application Procedure. -

- I. Any owner of an historic agricultural structure which meets the tests of public benefit in RSA 79-D:3, II may apply to the governing body to grant a discretionary preservation easement to the municipality, agreeing to maintain the structure in keeping with its historic integrity and character during the term of the easement.
- II. No owner of an historic agricultural structure shall be entitled to have a particular structure classified for any tax year under the provisions of this chapter unless the owner has applied to the governing body on or before April 15 of the tax year on a form provided by the commissioner of the department of revenue administration. Such application shall include a map showing the location of the structure to be subject to the discretionary preservation easement, and a description of how the property meets the tests of public benefit in RSA 79-D:3.

**Source.** 2002, 86:1, eff. July 2, 2002.

#### Section 79-D:5

## 79-D:5 Approval, Denial. –

- I. If, after a duly noticed public hearing, the governing body finds that the proposed preservation of such historic agricultural structure is consistent with the purposes of this chapter, it may take steps to acquire a discretionary preservation easement as provided in this chapter. In exercising its discretion, the local governing body may weigh the public benefit to be obtained versus the tax revenue to be lost if such an easement is granted. The governing body shall have no more than 60 days to act upon the application.
- II. If the governing body denies the application to grant a discretionary preservation easement to the municipality, such denial shall be accompanied by a written explanation. The local governing body's decision may be appealed by using the procedures of either RSA 79-A:9 or 79-A:11 provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for bad faith, discrimination, or the application of criteria other than those set forth in RSA 79-D:3 and paragraph I of this section.
- III. The easement shall be a burden upon the property and shall bind all transferees and assignees of such property. An easement granted pursuant to this subdivision shall not be assigned, transferred, or released by the municipality without the consent of the owner, except as provided in RSA 79-D:8.

**Source.** 2002, 86:1, eff. July 2, 2002.

## Section 79-D:6

**79-D:6 Terms; Recording.** – Any preservation easement acquired by the municipality pursuant to this chapter shall be for a minimum of 10 years. The easement terms shall include the method of assessment pursuant to RSA 79-D:7 and the terms of renewal pursuant to RSA 79-D:8, III. The local governing body shall provide for the recording of such easements with the register of deeds. Any costs of recording shall be the responsibility of the applicant.

Source. 2002, 86:1. 2007, 27:2, eff. Jan. 1, 2008.

#### Section 79-D:7

#### 79-D:7 Assessment of Property Subject to Discretionary Preservation Easement. -

- I. The method of assessment of discretionary preservation easement structures shall be included as a term of the agreement in any discretionary preservation easement acquired by a municipality. Assessment shall fall within a range, one end of which shall be 75 percent of the full value assessment; the other end of the range shall be 25 percent of said full value assessment.
- II. The local governing body shall have the discretion to set the value of the discretionary preservation easement at a level within this range which it believes reflects the public benefit conferred by the property under the criteria set forth in RSA 79-D:3, II. The assessment shall not be increased because the owner undertakes maintenance and repairs designed to preserve the structure.

Source. 2002, 86:1, eff. July 2, 2002.

#### Section 79-D:8

#### 79-D:8 Release of Easement, Expiration, Renewal, Consideration. -

- I. Any property owner who has granted a discretionary preservation easement to a municipality pursuant to the terms of this chapter, after the effective date of this chapter, may apply to the local governing body of the municipality in which the property subject to a discretionary preservation easement is located for a release from such easement upon a demonstration of extreme personal hardship. Upon release from such easement, a property owner shall pay the following consideration to the tax collector of the municipality:
- (a) For a release within the first half of the duration of the easement, 20 percent of the full value assessment of such structure and land under RSA 75:1.
- (b) For a release within the second half of the duration of the easement, 15 percent of the full value assessment of such structure and land under RSA 75:1.
  - II. [Repealed.]
- III. Upon the expiration of the terms of the discretionary easement, the owner may apply for a renewal, and the owner and local governing body shall have the same rights and duties with respect to the renewal application as they did with respect to the original application; provided, however, that at the time of the original granting of the discretionary preservation easement, the parties may include, as a term of the agreement, a provision for automatic renewal for the same term as the original. Such a provision may include the specification of the manner in which the tax assessment on the property for the next term is to be determined at the time of renewal.
- IV. The tax collector shall issue a receipt to the owner of such property and a copy to the local governing body for the sums paid. The local governing body shall, upon receiving a copy of the above-mentioned consideration, execute a release or renewal of the easement to the owner who shall record such a release or renewal. A copy of such release or renewal shall also be sent to the local assessing officials if they are not the same parties executing the release or renewal.
  - V. In the event that the structure is destroyed by fire, storm, or other unforeseen circumstance not

within the control of the property owner, the preservation easement shall be released without penalty.

VI. If, during the term of the preservation easement, the owner shall fail to maintain the structure in conformity with the agreement, or shall cause the structure(s) to significantly deteriorate or be demolished or removed, the preservation easement shall be terminated and a penalty assessed in accordance with RSA 79-D:8, I(a) and (b).

Source. 2002, 86:1. 2007, 27:1, eff. Jan. 1, 2008.

#### Section 79-D:9

#### 79-D:9 Payment; Collection. -

- I. If a consideration is due under RSA 79-D:8, I, the assessed value shall be determined as of the actual date of the release or expiration. Any consideration is in addition to the annual real estate tax imposed upon the property, and shall be due and payable upon the release or expiration.
- II. Any consideration shall be due and payable by the owner at the time of release or expiration to the municipality in which the property is located. If the property is located in an unincorporated town or unorganized place, the tax shall be due and payable by the owner at the time of release or expiration to the county in which the property is located. Moneys paid to a county under this chapter shall be used to pay for the cost of services provided in RSA 28:7-a and RSA 28:7-b. Any consideration shall be due and payable according to the following procedure:
- (a) The commissioner shall prescribe and issue forms to the local assessing officials for the consideration due, which shall provide a description of the property, the discretionary preservation easement, the full value assessment under RSA 75:1, and the amount payable.
- (b) The prescribed form shall be prepared in quadruplicate. The original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the consideration along with a special tax warrant authorizing the collector to collect the consideration under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.
- (c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of tax. Such bill shall be mailed within 12 months of the release or expiration.
- (d) Payment of the consideration shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any consideration not paid within the 30-day period.

**Source.** 2002, 86:1. 2007, 27:3, eff. Jan. 1, 2008.

#### Section 79-D:10

**79-D:10 Exemption for Eminent Domain.** – If any of the property which is subject to a discretionary preservation easement is condemned by any governmental agency or is acquired through eminent domain proceedings, the local governing body shall execute a release of the easement to the owner. None of the liquidated consideration provisions of RSA 79-D:8, I shall be applicable to releases granted pursuant to this section.

**Source.** 2002, 86:1. 2007, 27:4, eff. Jan. 1, 2008.

#### Section 79-D:11

**79-D:11 Local Preservation Easement Programs.** – This chapter shall not be construed to limit the development of any other state, county, town, or city easement program for preservation, conservation, or other purposes.

**Source.** 2002, 86:1, eff. July 2, 2002.

#### Section 79-D:12

**79-D:12 Lien for Unpaid Taxes.** – The real estate of every person shall be held for the taxes levied pursuant to RSA 79-D:8.

Source. 2002, 86:1, eff. July 2, 2002.

#### Section 79-D:13

**79-D:13 Enforcement.** – All taxes levied pursuant to RSA 79-D:8 which are not paid when due shall be collected in the same manner as provided in RSA 80.

**Source.** 2002, 86:1. 2004, 203:14, eff. June 11, 2004.

#### Section 79-D:14

#### 79-D:14 Rulemaking. -

- I. The commissioner of the department of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to:
  - (a) The application procedures under RSA 79-D:4.
  - (b) The payment and collection procedures under RSA 79-D:9.
- II. The commissioner of the department of cultural resources shall adopt such rules as may be applicable under the authority of RSA 227-C:5.

Source. 2002, 86:1, eff. July 2, 2002.

#### Warrant Article 7: Kennard Property Purchase

A Rare Land Protection Opportunity: Many Values are Part of Kennard Property

The town is putting before voters an exciting prospect for land protection: the Kennard land at 164 Stepping Stones Road. This 42.5 acre parcel has frontage on both shores of the Oyster River; its soils include a large portion of prime agricultural soils; the parcel would enhance an existing enclave of open space habitat with abutting and nearby land; and there is a rich historical legacy with the families that farmed the land. There is a Langley family cemetery on the property. Mr. Kennard will retain ownership of his house, sheds, and the approximately 2 acres on which they sit. The remaining 40.5 acres, more or less, of agricultural fields, forest, and wetland along the Oyster River will be purchased by the town for the purposes of conservation of open spaces. The wildlife habitats, forest, agricultural lands, and riverside wetlands of the property will be protected long-term for open space, active agriculture and forestry, Photo Credit: Dick Weyrick water quality, and the scenic enjoyment by members of the public.



Ronald Kennard has expressed the desire to insure the permanent protection of the land. During a walk on the land with Conservation Commission members in November, Ron described in detail his memories of the many features of the landscape, and the love for the land that he inherited from his parents. Other family-owned land in Nottingham has already been transferred and permanently protected; he is now ready for this step for his Lee property.

The parcel contains two features that have carried especially high priority in the town's continuing program of land protection: river frontage and prime agricultural soils (approximately 20 acres). Other portions of the lot include a fine stand of eastern white pine. Much of the previously farmed portion now supports dense shrubs, considered to be good habitat for New England cottontail rabbits, endangered in N.H., as well as other species requiring early successional habitat.

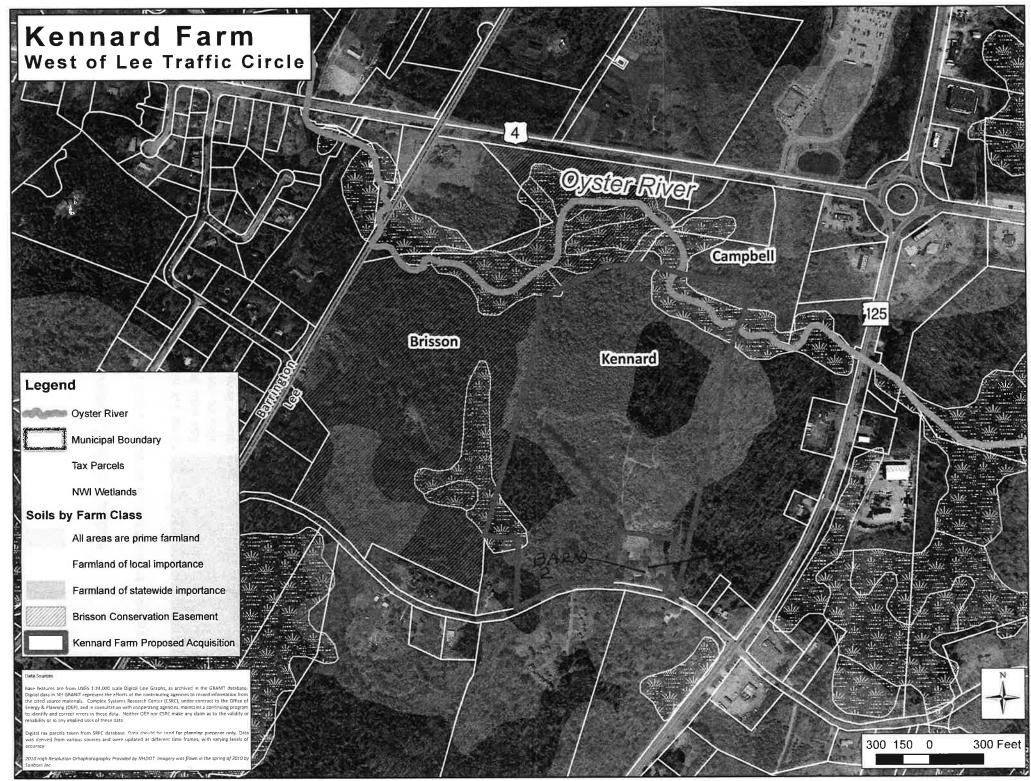


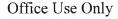
Photo Credit: Dick Weyrick

The abutting property to the west (Brisson) contains 42 acres protected by a conservation easement, which is held by the Natural Resources Conservation Service. This land also has frontage on both sides of the Oyster River.

Protection of the Oyster River has been a high priority for both the Lee Conservation Commission and the Oyster River Watershed Association. The Oyster River supplies water to the town of Durham and the University of New Hampshire. Other committees interested in this property are the Lee Agricultural Commission for its prime agricultural soils and the Lee Heritage Commission for the rich local history of both the Kennard and Langley families.

The cost of the acquisition is \$180,000, which includes transaction costs up to \$8,000. The funds are to come from the Land Use Change Tax Fund. No new tax monies will be required.







Meeting Date: May 12, 2014

Agenda Item No. 7b

## BOARD OF SELECTMEN MEETING AGENDA REQUEST 5/12/2014

Agenda Item Title: Lacrosse Goals at Little River Park

Requested By: Nick Scuderi, ORYA Date: 5/8/2014

Contact Information: 603-868-5150

Presented By: Julie Glover, Town Administrator

Description: Discuss the request from ORYA to keep the Lacrosse goals in place for

the spring season at LRP.

Financial Details: N/A

Legal Authority NH RSA 35-B and Memorandum of Understanding between Town of Lee and Oyster River Youth Association for the Maintenance of Fields

Legal Opinion: Enter a summary; attach copy of the actual opinion

#### REQUESTED ACTION OR RECOMMENDATIONS:

MOTION: Move to amend the first sentence of Section 4C to read "All user-owned equipment, materials and gear shall be removed from the site after each use EXCEPT the Lacrosse goals which may remain in place for the spring season."

#### Julie Glover

From:

Nick Scuderi < nick@oryarec.org>

Sent:

Wednesday, May 07, 2014 12:09 PM

To:

'Julie Glover'; 'Randy Stevens'; 'Larry Kindberg'; 'Dave Cedarholm'; 'Joe Hannon'; 'Mark

Kustra'; 'Vidya Sundar'; 'Carole Dennis'; sbugby@leenh.org; 'Ben Genes'; 'Mike Gamache'

Subject:

A request as a result of last night's meeting

**Expires:** 

Thursday, June 11, 2015 12:00 AM

All,

Mike informed me of what occurred at the meeting last night. I am glad to hear that the rec. commission and board of selectman are working to further recreation in the town of Lee. We have continued to see improvements at Little river park. If ORYA can assist with either of these missions in anyways other than we are currently, please let us know.

As stated in the MOU, user owned equipment must be removed after each use. We would like to request that the goals be allowed to remain in place until the end of the season. Some of our groups are made up 7 and 8 year olds and it would be a large inconvenience to remove and replace daily. As the primary users of the multipurpose field during this period of time we are hoping you approve this request. We are happy to make sure that the goals do not remain on the fields after the season and are removed and stored for any special events that may occur during the season.

I appreciate your consideration and look forward to continuing to work with all of you.

Thanks,

148

Nicholas A. Scuderi Oyster River Youth Association P: 603.868.5150

F: 603.868.9816 www.oryarec.org

### MEMORANDUM OF UNDERSTANDING

### BETWEEN THE OYSTER RIVER YOUTH ASSOCIATION AND THE TOWN OF LEE

### FOR THE MANAGEMENT OF RECREATIONAL FIELDS

#### WITNESSETH:

WHEREAS, the parties are mutually interested in supporting adequate programs and facilities for the community in the area of athletics and recreation; and

WHEREAS, it is understood that cooperative efforts can eliminate unnecessary duplication of services, reduce overall park and recreation costs, and can more effectively meet the educational, recreational, and leisure time needs of the Town of Lee and ORYA; and

WHEREAS, the governing bodies of the Town and ORYA are authorized to enter into agreements with each other and to do all things necessary to meet the respective obligations of their organizations; and

WHEREAS, the Town owns recreational playing fields and ORYA has the experience to manage recreational facilities and its mission is to provide recreational programs to the youth of Durham, Lee, and Madbury; and because it is in the best interest of the community and of both the Town and ORYA to provide the best service possible to meet their respective obligations with the least expenditure of public funds and resources, cooperation between the Town and ORYA is necessary and will benefit both organizations; and

WHEREAS, the Town has determined that some of the recreational needs of the community could be better met if the management of its playing fields was assigned to ORYA and ORYA has the desire and capacity to do so; and

WHEREAS, ORYA shall act as the coordinator for scheduling of non-Town or Recreation Commission use of the playing fields at Little River Park and the Town Field at Mastway School, and the mowing of said fields, commencing upon the execution of this MOU.

#### NOW THEREFORE,

#### Section 1 - PURPOSE

A. The purpose of this MOU is the maintenance, scheduling and operation of the Town's recreational playing fields. The parties agree that the fields are intended to be used jointly by the Town, community groups, ORYA, and other non-profit sports leagues. In planning programs and scheduling

#### SECTION 4 - MAINTENANCE

- A. ORYA shall be responsible for the mowing and general maintenance of the playing fields to a standard traditionally provided to serve recreational athletic use, including the maintenance of the dirt portions of the baseball fields. The Town remains responsible for fertilization, over seeding and ensuring that the Irrigation system is maintained in good, working order. All of that notwithstanding, both parties agree to work collaboratively to ensure that the fields are maintained in optimal condition.
- B. Trash and garbage cleanup is the responsibility of the party using the property. ORYA shall ensure that the fields and surrounding areas are left clean immediately after each use.
- C. All user-owned equipment, materials and gear shall be removed from the site after each use. Failure to do so may result in the Town removing and storing the items with the cost for removal being assessed to the owner(s).

#### SECTION 5 - TERM OF AGREEMENT

- B. Contingent upon the satisfactory results of a joint evaluation of the pilot program, the Town and ORYA shall have the option of mutually extending the agreement and any amendments mutually agreed to by the parties until such time as one or the other desires to terminate the program. Any such termination must be by three month's written notice. The terms and conditions set forth herein may be modified by mutual consent to reflect changed conditions and/or preferences.

### SECTION 6 - INSURANCE AND INDEMNIFICATION

- A. ORYA agrees to protect, defend, hold harmless, indemnify, and defend the Town of Lee, its officers, employees, and agents from any costs, claims, judgments, awards or liability for damages arising out of or in any way resulting from the use, maintenance or operation of Town-owned fields when such facilities are being, or have been, used pursuant to an ORYA program or assignment contemplated by this MOU.
- B. ORYA agrees to provide a Certificate of Insurance to the Town with an endorsement demonstrating that the Town of Lee and its officials, agents, volunteers and employees are named as an additional insured in accordance with the Town's Insurance Requirements (Appendix B).
- C. ORYA agrees to ensure that all non-ORYA or Town-sponsored users of the field (such as outside sports leagues) provide a Certificate of Insurance, with an endorsement demonstrating that the Town of Lee and its officials, agents, volunteers and employees are named as an additional insured in accordance

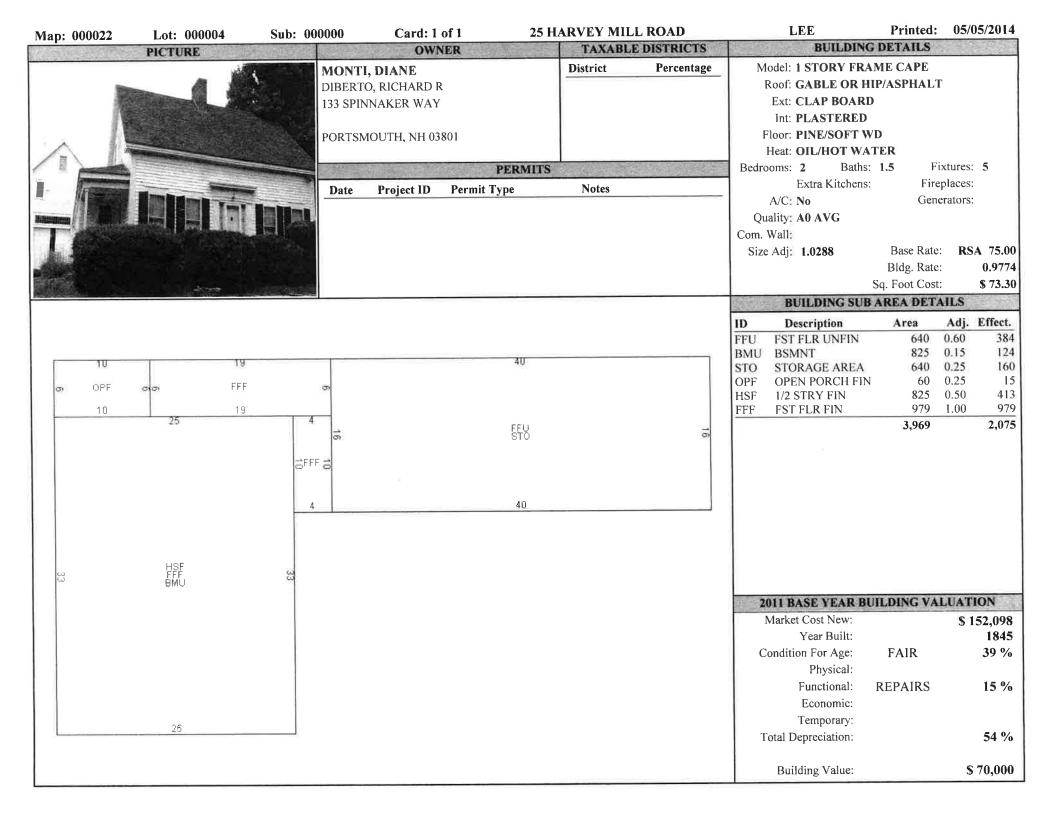
## ABATEMENT RECOMMENDATION

10:	Town of Lee							
FROM:	Scott P. Marsh, CNH Municipal Resources Contracted Assessor's	Inc.						
DATE:	May 5, 2014							
RE:	Richard Diberto Diane Monti 133 Spinnaker Way Portsmouth, NH 0380							
Property Tax Map 22 Lot 4 Address: 25 Harvey Mill Road				<b>Tax Year:</b> 2013 <b>Assessment:</b> \$217,095				
enrolled in the opinion regard by my associate outbuildings corrections, a	ate and found to have do were found to be in an i	ogram. The reason on and statement of eferred maintenance inferior condition to 48,100 from \$217,00 from \$217	for the reques of inability to p se and be in ne to that listed. A 095 to \$168,99	st was the applicant's pay. Property was inspected of repairs. Also After adjustments and 95 and it is recommende				
	Abatement Granted		Abateme	ent Denied				
: <del></del>		8						

Dated \_\_\_\_\_

Map: 000022 Lot: 000004	Sub:	000000	Car	d: 1 of 1		25 HARVE	EY MILL ROAD		LEE	Printed:	05/05/2014
OWNER INFORMATION				may s	SALES	HISTORY		E GENE	PI	CTURE	
MONTI, DIANE		Date	Book P			Price Granto					
DIBERTO, RICHARD R		07/17/1998	o	U I 77	7		RTO, MARY HEIRS				
133 SPINNAKER WAY		06/12/1963	763 2	73 Q I		1 GOOC	CH, OSCAR & IRENE				
155 SI INVALENCE WITT		1									
PORTSMOUTH, NH 03801											
LISTING HISTORY		September 1	in Santiyan	NEXTE DIV	N	OTES		1			
	T	WHITE: BN	/U-DIRT	& VERY W	-12		EED REPAIR; BRNS ATT	1			
03/31/14 JQ ABATEMENT-IN 07/01/13 JQ 1/4 R- EXT	ř.						LIFE ESTATEV 7/17/98 &	:			
10/23/07 CRCL						*	EST FENCED IN YARD;				
07/26/07 CRDM							CKS; ROOF LEAKS. 7/13-				
01/31/03 TMCL							AIR, YURT NEAR BARN ENO'S NEEDED. PUMP				
06/26/02 TMRM 08/18/87 BH		HSE AT BC				AL KEFAINS/K	ENOS NEEDED. I OMI	1			
00/10/07		Those in Be	71101110		.,.						
	E	XTRA FEAT	URES VA	LUATION				N	IUNICIPAL SO	FTWARE BY A	AVITAR
Feature Type Units Lngth x Width Size Adj Rate Cond Market Value Notes			LEE ASSESSING OFFICE								
FIREPLACE 1-STAND	2	9	100	3,000.00	100	6,000	1ST FLR WD STV	"	EE ABBES	BING OF	FICE
BARN-1STY/LOFT/BSMNT	2,772	66 x 42	66	22.00			MTL ROOF, OLD	1			
SHED-EQUIPMENT	216	18 x 12	134	8.00			LOW CEILING CARPRT				
SILO-WOOD	540 117	30 x 18 13 x 9	100 197	22.00 7.00		2,376	CINDER BLOCKS		PARCEL TOTA		
SHED-WOOD SHED-WOOD	117	14 x 8	203	7.00			WHITE(MAY REMV IT)	Year	Building	<b>Features</b> \$ 27,900	\$ 72,943
SHED-WOOD	1.0.4	11.40	205	7.00		26,000		2012	\$ 116,200	,	3 72,943 1: \$ 217,043
								2013	\$ 116,200	\$ 27,900	\$ 72,995
								2013	\$ 110,200		l: \$ 217,095
								2014	\$ 70,000	\$ 26,000	\$ 72,995
								2014	\$ 70,000	Parcel Total	
								-			
					LAND	VALUATION	WAR TO STATE OF THE STATE OF TH	-	a Gwyn yarar Sillin	of Markets	
Z	Minim	Eventege: 2	50	DE CONTRACTOR	LAND	VALUATION	Site:	D.	iveway:	Road:	
Zone: RES Minimum Acreage: 1.93		Frontage: 2:		י גיים	DW/	Tanagus-be-	Cond Ad Valorem S		•		
Land Type Uni	ts Base R	ate NC A	dj Site	Koad	uway	Topography	Cond Ad valorem S	LIKI	ay value Motes		

Zone: RES Minimum A	Acreage: 1.95 M	Minimum Fron	ntage:	250						Site:			Driveway:	Road:
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value No	otes
1F RES	1.000 ac	70,000	E	100	100	100	100		100	70,000	0	N	70,000	
FARM LAND	500.000 ff	x 105	E	100					100		0	N	0	
FARM LAND	20.800 ac	x 4,000	X	93					100		26	N	2,812	
UNMNGD PINE	1.000 ac	x 4,000	X	93					100		95	N	183	
	22.800 ac	100											72,995	





## TOWN OF LEE, NH SEAXPAMERS ORSICE 6:16 ABATEMENT APPLICATION TO MUNICIPALITY

#### TAX YEAR APPEALED ZOL

#### **INSTRUCTIONS**

- 1. Complete the application by typing or printing legibly in ink. This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.
- 2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service.

**<u>DEADLINES</u>**: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One:
Step Two:
Step Three:
Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) <u>no later than</u> September 1 following the notice of tax.

**EXCEPTION**: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax; Step Two: 6 months after notice of tax; and Step Three: 8 months after notice of tax.

#### **FORM COMPLETION GUIDELINES:**

- 1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
- 2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
- 3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
- 4. Make a copy of this document for your own records.

FOR MUNICIPALITY USE ONLY:

Town File No.: 2013 - 34

Taxpayer Name: DIBERTO

#### RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(les) Applying (Owner(s)/Taxpayer(s))
Name(s): RICHARD D'BERTO
Mailing Address: 25 HARVEY MILE N.H. 03861  Telephone Nos.: (Home) 659, 5126 (Cell) (Work) (Email)
Telephone Nos.: (Home) 657, 5126 (Cell) (Work) (Email)
Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.
SECTION B. Party's(ies') Representative if other than Person(s) Applying (Also Complete Section A
Name(s):
Mailing Address:
Telephone Nos.: (Home) (Cell) (Work) (Email)
SECTION C. Property(ies) for which Abatement is Sought
List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.
<u>Town Parcel ID#</u> <u>Street Address/Town</u> <u>Description</u> <u>Assessment</u>
022-004-000 25 HARVEY M:11 RD \$\$ 3058 30d RARN \$\$ 204, 195

#### SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other
property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining
whether the appealed property(ies) is (are) disproportionately assessed.

Town	Parcel IDa	Street Address/Town	<u>Description</u>	Assessment						
		Nove								
SECT	ION E.	Reasons for Abatement Applica	<u>ition</u>							
1) esta 2) esta	blishing a blishing p	n assessment is disproportionate t	to market value and the max. This form can be utilized	wn." "Good cause" generally means; unicipality's level of assessment; or ed for either basis of requesting an eent.						
1)	If claiming disproportionality, state with specificity <u>all</u> the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following ( <u>all may not apply</u> ):									
2.	3.	physical data — incorrect descript market data — the property's mark comparable sales or a professiona level of assessment — the property market value and the town-wide b	tet value on the April 1 as al opinion of value; and/or y's assessment is disproper	sessment date, supported by						
Note:	If you h	ave an appraisal or other documen	ntation, please submit it w	rith this application.						
2)	some of	ng poverty or inability to pay, stancer relief such as relocating, refiner. City of Nashua, 118 N.H. 879 (	ancing or obtaining some	nt of taxes is appropriate as opposed to alternative public assistance.						
	(Attach	additional sheets if needed.)								
-		ENABILITY TO PAY, PA	ROPERTY RUN DOV	IN, ROOFING, NUE! HOUS						
	DUT	BUILDINGS GENERAL B	epair NEEDS,							

#### SECTION F. Taxpayer's(s') Opinion of Market Value

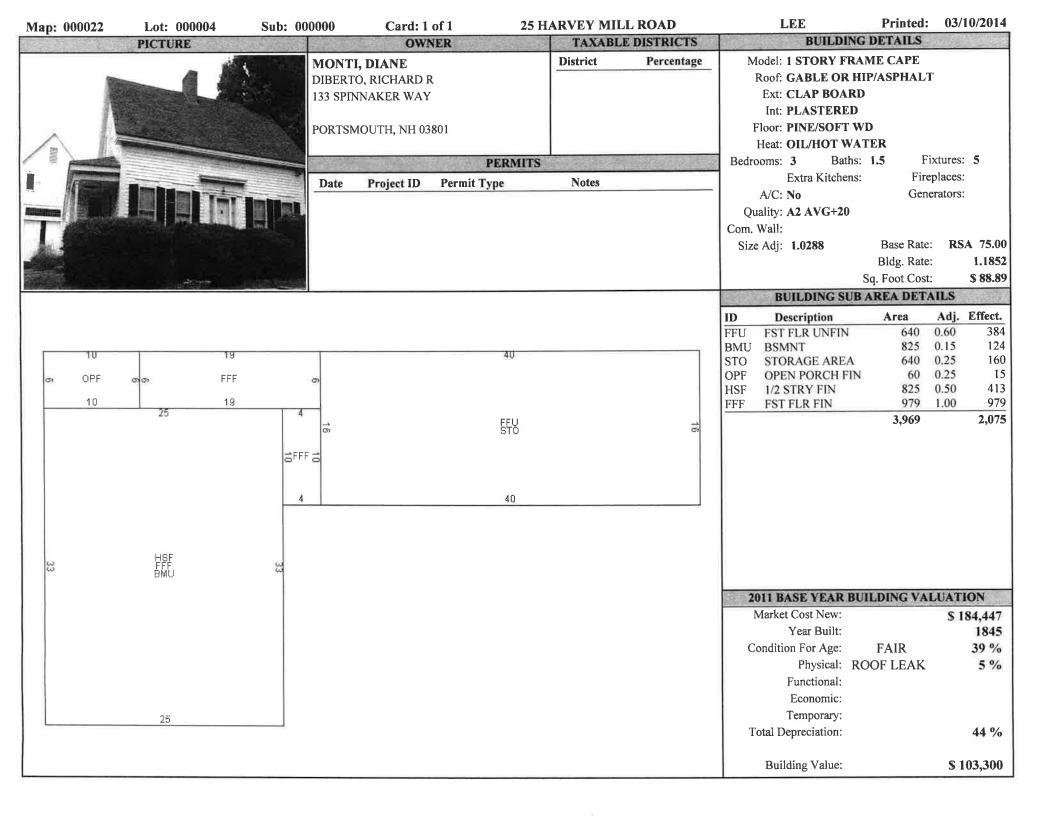
State your opinion of the market value of the property(ies) appear	<b>S</b>
State your opinion of the market value of the property(ies) appear Town Parcel ID#  Appeal  Appeal  Appeal  Appeal	
Town Parcel ID# Appeal = \$\psi_74\$ ( CO ) -	
Explain the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opinion(s). (Attach additional slength of the basis for your value opi	200
nes/is	
SECTION G. Sales, Rental and/or Assessment Comparisons	2
List the properties you are relying upon to show overassessment or your property(ies). It you are appealing income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)	; an
Town Parcel ID# Street Address Sale Price/Date of Sale Rents Assessment	ent
Beckman Property Rte 152	
MUNGER-NOONEY HIGH RD	
Dick Mills Mitchell RD	
SECTION H. Certification by Party(ies) Applying	
Pursuant to BTLA Tax 203.02(d), the applicant(s) MUST sign the application. By signing below, the Partiapplying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith and the facts stated are true to the best of my/our knowledge.	/(ies) basis,
Date: 2-28-14 R-ichard Di Beets	
(Signature)	

#### SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1.	all certifications in Section H are true;						
2.	the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and						
3.	a copy of this form was sent to the Party(ies)	applying.					
Date:		2- Ci					
	(Kep	presentative's Signature)					
SECT	TON J. <u>Disposition of Application* (For Use</u>	se by Selectmen/Assessor)					
	76:16, II states: the municipality "shall review g by July 1 after notice of tax date"	the application and shall grant or d	eny the application in				
Abaten	ment Request: GRANTED Re	vised Assessment: \$	_ DENIED				
Remark	rks:						
Date:	<del>.</del>						
(Select	tmen/Assessor Signature)	(Selectmen/Assessor Signature	)				
(Select	tmen/Assessor Signature)	(Selectmen/Assessor Signature	)				

		Sub: 000000	Card:			25 HARVEY MILL ROAD		LEE	Printed:	03/10/2014
OWNER INFO	RMATION		D. C. D.			HISTORY	3 3 5	PIC	TURE	San Arth
MONTI, DIANE		Date	Book Page			Price Grantor				
DIBERTO, RICHARD R		07/17/1998	763 273	U I 7' Q I	/	DIBERTO, MARY HEIRS 1 GOOCH, OSCAR & IRENE				
133 SPINNAKER WAY		06/12/1963	703 273	QI		1 GOOCH, OSCAR & IRENE				
DODTEMOLITII NIII 02001										
PORTSMOUTH, NH 03801	vomo n v					omno				
LISTING H		WHITE DA	(II DIDT 6 )	VEDA II		OTES E INT CEILG NEED REPAIR; BRNS A	TT			
07/01/13 JQ 1/4 R-	EXT					E INT CEILG NEED REPAIR; BRNS A IBERTO HAS A LIFE ESTATEV 7/17				
10/23/07 CRCL						2; ALL XFOB'S EST FENCED IN YAR				
07/26/07 CRDM 07/06/07 INSP MARK	KED FOR INSPECT					OF CINDER BLCKS; ROOF LEAKS. 7				
01/31/03 TMCL	LED I OK II VOI LE I					DJ COND TO FAIR, YURT NEAR BA				
06/26/02 TMRM		NV.								
08/18/87 BH										
		EXTRA FEAT	URES VALI	UATION				MUNICIPAL SOF	TWARE BY AV	/ITAR
Feature Type	Uni	its Lngth x Width	Size Adi	Rate	Cond	Market Value Notes		LEE ASSES	SING OFF	CICE
FIREPLACE 1-STAND		2		3,000.00		6,000		LEE ADDED	JING OTT	ICL
BARN-1STY/LOFT/BSMN	T 2,7	72 66 x 42	66	22.00		16,100 MTL ROOF, OLD				
SHED-EQUIPMENT		16 18 x 12	134	8.00		1,389 LOW CEILING CAR	PRT			AV 15-2
SILO-WOOD		40 30 x 18	100	22.00		2,376	35000	PARCEL TOTAL	TAXABLE VA	
SHED-WOOD		17 13 x 9	197	7.00		1,210 CINDER BLOCKS	Year		Features	Land
SHED-WOOD	1	12 14 x 8	203	7.00	50	796 WHITE	2012	\$ 116,200	\$ 27,900	\$ 72,943
						27,900			Parcel Total:	
							2013	\$ 116,200	\$ 27,900	\$ 72,995
									Parcel Total:	
							2014	\$ 103,300	\$ 27,900	\$ 72,995
									Parcel Total:	\$ 204,195
		A CONTRACTOR	.E. J. F.	100	LAND	VALUATION	RITE EN		n of Box star	
Zone: RES Minimum Ac	reage: 1.95 Min	imum Frontage: 2:	50			Site:		Driveway:	Road:	
Land Type	-	ase Rate NC A		Road	DWay	Topography Cond Ad Valore	m SPI R	Tax Value Notes		
1F RES	1.000 ac	70,000 E 10		100	100	100 70,0		70,000		
FARM LAND	500.000 ff	x 105 E 10	0			100	0 N	0		
FARM LAND	20.800 ac	x 4,000 X	3			100	26 N	2,812		
UNMNGD PINE	1.000 ac	x 4,000 X	3			100	95 N	183		
	22.800 ac							72,995		



## TAX CREDIT/EXEMPTION APPLICATION RECOMMENDATION

To: Select Board

Town of Lee

Date: April 28, 2014

From: Scott Marsh, CNHA

Municipal Resources

Contract Assessors' Agents

RE: Veteran Tax Credit Application

Tax Map 28 Lot 3-1000

The above application and discharge paperwork has been provided and reviewed. Based on my review it appears that Charles Evans does qualify for the Veterans Tax Credit. As this is the case it is recommended that the application be approved for the 2014 tax year.

If there are any questions, please let me know.



FORM PA-29

## PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS 1 4 2014 DUE DATE APRIL 15th PRECEDING THE SETTING OF THE TAX CREDIT/EXEMPTIONS

FORM	PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS 11 1 1 2014	
PA-29	DUE DATE APRIL 15th PRECEDING THE SETTING OF THE TAX RATE CALL YOUR CITY/TOWN FOR INCOME AND ASSET LIMITS	
	SELECTMAN'S OFFICE	Ξ
There is a s www.revenu	eparate page of instructions (pages 3 & 4) that accompany this form. If you do not receive the instructions, please visit our web site at ue.nh.gov or contact your city/town. Note: "CU Partner" stands for "Civil Union Partner".	
STEP 1	PRODER SUMMER SLAST NAME  CHARLES  INITIAL	PRO
NAME AND	PROPERTY OWNER'S LAST NAME FIRST NAME INTIAL	PER
ADDRESS	EVANS CHADLES S.	VO 7.
	CITYTOWN STATE, ZIPCODE	PROPERTY OWNER'S NAME
	CITYTOWN STATE + OBELL 6552	N S
	CITY/TOWN TAX MAP# BLOCK # LOT #	NE ST
	ACCESSSOE PROPERTY PORY LAKIE	
STEP 2	1 Veteran's Name	
VETERANS' TAX CRED-	2 Date of Entry into Military Service ARLL & 1969 3 Date of Discharge/Release from Military Service DAU, Z1, 197	Z
ITS/EX- EMPTION	4 Veteran Veterans' Tax Credit	
	Spouse/CU Partner Credit for Service Connected Total and Permanent Disability	
	Surviving Spouse/CU Partner Credit for Surviving Spouse/CU Partner of Veteran Who Was Killed or Died on Active Duty	PROF
	Veteran of Allied Country  5. Name of Allied Country Served in 6. Branch of Service U.S. WAYY	PROPERTY OWNER'S NAME
	5 Name of Allied Country Served in 6 Branch of Service 7 US Citizen at time of entry into the Service 8 Alien but Resident of NH at time of entry into the Service	OWN
	The State of the s	ER'S
	9 Does any other eligible Veteran own interest in this property? No Yes If YES, give name  10 V Total Veteran Exemption (b) Surviving Spouse/CU Partner of that Veteran	MAME
	to the first veteral exemption (b) surviving epodes so visited as a second control of the first second control of	
STEP 3 OTHER	Elderly Exemption Applicant's Date of Birth Spouse/CU Partner's Date of Birth Must be 65 years of age on or before April 1st of year for which exemption is claimed.	
EXEMP- TIONS	12 Disabled Exemption Solar Energy Systems Exemption	
	Blind Exemption Woodheating Energy Systems Exemption	
	Deaf Exemption Wind-Powered Energy Systems Exemption	
IMPROVE- MENTS	13 Improvements to Assist Persons with Disabilities Improvements to Assist the Deaf	J
STEP 5	14 This is my primary residence	TAX MAP/BLOCK/LOT
RESIDEN-	NH Resident for one year preceding April 1st in the year in which the tax credit is claimed (Veterans' Credit)	P/BLC
•	NH Resident for Five Consecutive Years preceding April 1st in the year the exemption is claimed (Disabled & Deaf Exemptions)  NH Resident for Three Consecutive Years preceding April 1st in the year the exemption is claimed (Elderly Exemption)	CKL
STEP 6		9
OWNER- SHIP	15 Do you own 100% interest in this residence? X Yes No If NO, what percent (%) do you own?	
STEP 7	Under penalties of perjury. hereby declare hat the above statements are true.	
SIGNA- TURES	Child I Wall	
	SIGNATURE (IN INK) OF PROPERTY OWNER	
	SIGNATURE (IN INK) OF PROPERTY OWNER  DATE  The property of th	
TO	Deadline: Form PA-29 must be filed by April 15th preceding the setting of the tax rate. The assessing officials shall send written notice to the taxpayer of their decision by July 1st prior to the date of notice of tax. Failure of the assessing officials to respond shall constitute	
FILE	a denial of the application. Example: If you are applying for an exemption and/or credit off your 2008 property taxes, which are due no earlier then December 1, 2008, then you have until April 15th, 2008 to file this form. The assessing officials have until July 1st, to send	
	notice of their decision. Failure of the assessing officials to respond shall constitute a denial of the application.  A late response or a failure to respond by assessing officials does not extend the appeal period.	
	Date of filling is when the completed application form is either hand delivered to the city/town, postmarked by the post office, or receipted	
	by an overnight delivery service.	
APPEAL PROCE-	If an application for a property tax exemption or tax credit is denied by the town/city, an applicant may appeal in writing on or before September 1st following the date of notice of tax under RSA 72:1-d to the New Hampshire Board of Tax and Land Appeals (BTLA) or	
DURE	to the Superior Court. Example: If you were denied an exemption from your 2008 property taxes, you have until September 1, 2009, to appeal	
	Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301, their web site at <a href="https://www.nh.gov/btla">www.nh.gov/btla</a> or by calling (603) 271-2578. Be sure to specify <b>EXEMPTION APPEAL</b> .	
	Intelligentation of all committee of the contract of the contr	L.

FORM PA-29

#### NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS TO BE COMPLETED BY CITY/TOWN ASSESSING OFFICIALS

#### MUNICIPAL AUTHORIZATION

		VETERANS' TAX CR	EDIT			
CITY/TOWN TAX	MAP# 000028	BLOCK# GOLOCO	LOT# OCCCO3	Granted	Denied	Date
Motorane' To	Condit (\$50 minimum to \$500)	mount \$				
Service Con	nected Total & Permanent Disab	mount \$		$\perp$		
Surviving Sp	oouse/CU Partner of Veteran Who o Died on Active Duty (\$700 mini	o Was A	mount \$			
Review Disc	charge Papers (Form DD214), Fo	rm #				
Other Inform						
-		VETERANS' EXEMP	TION	Granted	Denied	<u>Date</u>
Total Exem			(b) Surviving Spouse/CU Par OPTIONAL) INCOME AND ASSE			
				mption Per Age	Category	
Income Limits	Disabled Exemption	Elderly Exemption	65 - 74 years of age	s		
Single	\$	\$	75 - 79 years of age			
Married	\$	\$	80 + years of age	\$		
Asset Limits			80 + years or age	TO THE PARTY OF TH	W 10 10 5-10	000000000000000000000000000000000000000
Single	\$	\$				
Married	\$	\$				5300
		OTHER EXEMP	rions	Granted	Denjed	<u>Date</u>
Elderly Exe	emption	An	nount \$	_		
Disabled E	· ·		nount \$			
	ents to Assist the Deaf		nount \$			
Improveme	ents to Assist Persons with Disab		nount \$			
Blind Exem	•		nount \$ nount \$		$\vdash$	
Deaf Exem	option gy Systems Exemption		nount \$		H	
	ng Energy Systems Exemption		mount \$			
1 1 1	ered Energy Systems Exemption		mount \$			
Anhotocon	y of this Form (Pages 1 &	& 2) or a Form PA-35 mu	st be returned to the pro	perty owner	after a	proval
or denial be	fore July 1st.	,				
	ocumentation may be requested	at the time of application in acco	rdance with RSA 72:34, II			
	ets, value of each asset, net encu					
	ent of applicant and spouse's/CU					
	Income Tax Form.					
	nterest and Dividends Tax Form.					
	ty Tax Inventory Form filed in any					
* Document	ts are considered confidential	and are returned to the applica	ant at the time a decision is ma	ide on the appl	ication.	
		Municipal Not	es			
Selectmen/Asse	essor(s) Printed Name	Signatures(s) of Appro	val (in ink)		Da	te
		5.5				

## TAX CREDIT/EXEMPTION APPLICATION RECOMMENDATION

To: Select Board

Town of Lee

Date: May 5, 2014

From: Scott Marsh, CNHA

Municipal Resources

Contract Assessors' Agents

RE: Veteran Tax Credit Application

Tax Map 34 Lot 4-200

The above application and discharge paperwork has been provided and reviewed. Based on my review it appears that Mathew Rowell does qualify for the Veterans Tax Credit. As the application was not received until after the April 15, 2014 deadline it is recommended that the application be approved for the 2015 tax year.

Applicant will be notified upon the Board's decision.

If there are any questions, please let me know.

FORM PA-29 NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS

DUE DATE APRIL 15th PRECEDING THE SETTING OF THE TAX RATE CALL YOUR CITY/TOWN FOR INCOME AND ASSET LIMITS

There is a separate page of instructions (pages 3 & 4) that accompany this form. If you do not receive the instruction of the i

STEP 1 NAME AND	PROPERTY OWNER'S LAST NAME ROWEll FIRST NAME Matthew INITIAL F	PROP					
ADDRESS	PROPERTY OWNER'S LAST NAME ROWALL FIRST NAME Kathleen	PROPERTY OWNER'S NAME					
	MAILING ADDRESS 285 Lee Hook Rd	DWNE					
	CITY/TOWN STATE NH ZIP CODE 03861	R'S N					
	CITY/TOWN TAX MAP # BLOCK # LOT # 0000 4	ME					
	ADDRESS OF PROPERTY 285 Lee Hook Rd						
STEP 2	1 Veteran's Name Rowell, Matthew						
VETERANS' TAX CRED-	2 Date of Entry into Military Service 22 Mar 2002 3 Date of Discharge/Release from Military Service 28 Feb 2011						
ITS/EX- EMPTION	4 Veteran Veterans' Tax Credit						
	Spouse/CU Partner Credit for Service Connected Total and Permanent Disability						
	Surviving Spouse/CU Partner Credit for Surviving Spouse/CU Partner of Veteran Who Was Killed or Died on Active Duty	PROF					
	Veteran of Allied Country	ĚRTY					
	5 Name of Allied Country Served in 6 Branch of Service 7 US Citizen at time of entry into the Service 8 Alien but Resident of NH at time of entry into the Service	PROPERTY OWNER'S NAME					
	9 Does any other eligible Veteran own interest in this property? X No Yes If YES, give name	ER'S					
	9 Does any other eligible Veteran own interest in this property? No Yes If YES, give name  10 7 Total Veteran Exemption (a) Veteran (b) Surviving Spouse/CU Partner of that Veteran	AME					
STEP 3							
OTHER EXEMP-	Elderly Exemption Applicant's Date of Birth Spouse/CU Partner's Date of Birth Must be 65 years of age on or before April 1st of year for which exemption is claimed.						
TIONS	Disabled Exemption Solar Energy Systems Exemption						
	Blind Exemption Woodheating Energy Systems Exemption  Deaf Exemption Wind-Powered Energy Systems Exemption						
STEP 4 IMPROVE-	13 Improvements to Assist Persons with Disabilities Improvements to Assist the Deaf						
IMPROVE- MENTS		ΤA					
STEP 5 RESIDEN-	14 This is my primary residence	TAX MAP/BLOCK/LOT					
CY	NH Resident for one year preceding April 1st in the year in which the tax credit is claimed (Veterans' Credit)  NH Resident for Five Consecutive Years preceding April 1st in the year the exemption is claimed (Disabled & Deaf Exemptions)	/BLOC					
	NH Resident for Three Consecutive Years preceding April 1st in the year the exemption is claimed (Elderly Exemption)	KLO					
STEP 6 OWNER-	15 Do you own 100% interest in this residence? X Yes No If NO, what percent (%) do you own?						
SHIP							
STEP 7 SIGNA-	Under penalties of perjury, I hereby declare that the above statements are true.  12/23/13						
TURES	SIGNATURE (IN INK) OF PROPERTY OWNER.						
	SIGNATURE (IN INK) OF PROPERTY OWNER  12/23/13  DATE						
WHEN TO FILE	Deadline: Form PA-29 must be filed by April 15th <i>preceding</i> the setting of the tax rate. The assessing officials shall send written notice to the taxpayer of their decision by July 1st <i>prior</i> to the date of notice of tax. Failure of the assessing officials to respond shall constitute a denial of the application. Example: If you are applying for an exemption and/or credit off your 2008 properly taxes, which are due no earlier then December 1, 2008, then you have until April 15th, 2008 to file this form. The assessing officials have until July 1st, to send notice of their decision. Failure of the assessing officials to respond shall constitute a denial of the application.						
	A late response or a failure to respond by assessing officials does not extend the appeal period.						
	Date of filing is when the completed application form is either hand delivered to the city/town, postmarked by the post office, or receipted by an overnight delivery service.						
APPEAL PROCE- DURE	If an application for a property tax exemption or tax credit is denied by the town/city, an applicant may appeal in writing on or before <b>September 1st</b> <i>following</i> the date of notice of tax under RSA 72:1-d to the New Hampshire Board of Tax and Land Appeals (BTLA) or to the Superior Court. Example: If you were denied an exemption from your 2008 property taxes, you have until September 1, 2009, to appeal.						
	Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301, their web site at <a href="https://www.nh.gov/btla">www.nh.gov/btla</a> or by calling (603) 271-2578. Be sure to specify <b>EXEMPTION APPEAL</b> .						

FORM PA-29

#### NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS TO BE COMPLETED BY CITY/TOWN ASSESSING OFFICIALS

#### **MUNICIPAL AUTHORIZATION**

		VETERANS' TAX	CREDIT				
CITY/TOWN TAX	MAP#	BLOCK#		LOT#	Granted	Denied	<u>Date</u>
Veterans' Ta	x Credit (\$50 minimum to \$500)			\$			
	nected Total & Permanent Disabili						
Surviving Sp Killed or Wh	oouse/CU Partner of Veteran Who o Died on Active Duty (\$700 minin	Was num to \$2000)	Amount	\$			
Review Disc	charge Papers (Form DD214), For	m#					
Other Inform	nation						
	,	VETERANS' EXI		Surviving Spouse/CU Part		<u>Denied</u>	<u>Date</u>
Total Exem	ption (a) Veter						
	Disabled Exemption	Elderly Exemption	100		nption Per Age	Category	
Income Limits	\$	\$	<u> </u>	65 - 74 years of age	s		
Single	\$	\$		75 - 79 years of age	\$		
Married	Description of the second seco			80 + years of age	\$		
Asset Limits	\$	<b>S</b>					
Single	S	\$					
Married	ų	Ψ	100		10.19.000.0		
		OTHER EXE	MPTIONS		Grante	<u>Denied</u>	<u>Date</u>
Elderly Exe	emption			S			
Disabled E	xemption			S			
	ents to Assist the Deaf	41-a				-	
Blind Exem	ents to Assist Persons with Disabili	ties		6 5			
Deaf Exem	•			·		$\vdash$	
	gy Systems Exemption			S		H	
	Woodheating Energy Systems Exemption Amount \$						
Wind-Powered Energy Systems Exemption Amount \$					-		
A photocopy of this Form (Pages 1 & 2) or a Form PA-35 must be returned to the property owner after approval or denial before July 1st.							
The following documentation may be requested at the time of application in accordance with RSA 72:34, II:							
	ets, value of each asset, net encur						
	ent of applicant and spouse's/CU		aun asset.				
	I Income Tax Form.	pararer e moonte.					
	nterest and Dividends Tax Form.						
* Propert	ty Tax Inventory Form filed in any o	other town.					
* Document	s are considered confidential a	nd are returned to the app	olicant at ti	ne time a decision is mad	de on the app	lication.	
		Municipal	Notes				
Selectmen/Asse	essor(s) Printed Name	Signatures(s) of Ap	oproval (in i	nk)		Da	te
55.553.116.11.1666		Oignatures(s) of Ap	PIOTOR (III II	····4			
-							

120 Daniel Webster Highway Meredith, NH 03253



tel: 603.279.0352 · fax: 603.279.2548

toll free: 866.501.0352



May 2, 2014

Julie Glover, Town Administrator Town of Lee 7 Mast Road Lee, NH 03861-06555

Re: Assessing Contract with Municipal Resources, Inc.

Dear Ms. Glover,

As per your and Mr. Marsh's discussion I have attached two (2) originals of the new assessing agreement. If you find this satisfactory, please sign and date both originals and return one fully executed original to our office. The second original is for your file.

Please do not hesitate to call if you have any questions.

Thank you for the opportunity to be of continuing service to the Town of Lee.

Jessard

Sincerely,

Joseph W. Lessard, Jr.

Assessing Group Manager

603-898-5440

Enclosure(s)

120 Daniel Webster Highway Meredith, NH 03253



tel: 603.279.0352 • fax: 603.279.2548 toll free: 866.501.0352

#### PROFESSIONAL SERVICES AGREEMENT

#### I. PARTIES TO THE AGREEMENT

This Agreement, dated May 2, 2014, is intended to provide a professional consulting relationship for services to the **TOWN OF LEE, NEW HAMPSHIRE (Client)** to be provided by **MUNICIPAL RESOURCES, INC. (MRI)**, and is lawfully entered into between the Client, by its authorized representative, the Select Board, and MRI, by its President, Donald R. Jutton. The Client's contact person responsible for administering this agreement is Julie Glover, Town Administrator.

#### II. SCOPE OF WORK

Generally, to provide Assessing and related support services, in the on-going operations of the Lee Assessing Department. To assist the Select Board in fulfillment of their duties and responsibilities related to the tax assessment of real property throughout the municipality. The foregoing is not intended to include either partial or full revaluations, or updates without a separate contract, which is required by the Department of Revenue Administration (DRA).

#### MRI will:

- Adequately manage and maintain but not limited to the following; exemptions, credits, current use, land use change tax (LUCT), timber and gravel yield taxes, and all other statutory assessing obligations.
- Conduct careful measuring, listing and valuation of new or newly modified properties as a result of the issuance of permits, filing of inventories, or any other applicable source.
- Perform field inspections on all properties that have transferred during the contract period. The Assessor will investigate and verify the circumstances surrounding all sales as required by the DRA;
- Perform field inspections and other studies to review all abatement requests;
- Meet with taxpayers wishing to discuss their valuations;

- Meet with the Municipal Administration, Department Heads and/or Select Board upon request;
- Consider all properly filed abatement requests by any taxpayer and after review and research, shall make a recommendation to the Select Board/Assessors in writina:
- Represent the Municipality and its best interest in all abatements or appeals;
- Meet and work with State Monitors to ensure the Municipality is meeting all certification requirements of DRA and to maintain a good working relationship;
- Perform annual assessment to sales ratio studies for the purpose of informing the Select Board/Assessors of the need for a full revaluation, partial revaluation, or statistical update to be compliant with RSA 75:8 - Revised Inventory;
- Measure and list 25% of all town inventory in each of years of this agreement;
- Work with Avitar's CAMA System.

It is expected that Town staff will be responsible for getting ownership transfers, exemptions, and all other data into the Town billing system, and for the input of ownership transfers and other data into the CAMA system. The Town staff will also provide photocopies of building permits and any other applicable information for each property to be reviewed and will provide other clerical/administrative assistance. It is also expected that any questions or issues that arise, whether originating from a Municipal official, employee, or taxpayer, will be brought to MRI's attention at the earliest opportunity, so that it may be dealt with expeditiously. With regard to the second and next to last bullet items above, it is MRI's intent to make one visit to the properties. If someone is present at the time of the visit, an interior inspection will be attempted. In all cases, MRI will measure the exterior of the improvements. In those cases where the interior is not viewed, a list will be provided so the Town staff can send a letter requesting an appointment for an interior inspection. If no interior inspection is conducted, MRI will estimate the interior on the basis of the best information available and notate the property card accordingly. It is expected that all work can be accomplished within 1 day per week on average with time sometimes varying considerably from month to month. If the required time is significantly different (15%) such that MRI requires more, or less, effort, both parties agree to renegotiate the scope and fees sections of this agreement to reflect the additional/reduced effort.

If the Board decides that it wants MRI to conduct any additional analysis or to adjust assessed values, a separate contract would need to be negotiated per DRA rules. Also, if as a result of new legislation and/or DRA or ASB rules/guidelines, additional services are required, an additional scope of work would need to be negotiated.

#### III. FEES AND CHARGES

The monthly fee indicated below will be paid by the 10th of each month. Any reimbursable charges and other extras (see Special Conditions below) will be invoiced in the month following the expense and will be paid within 15 days of invoice. Invoices not paid within fifteen (15) days will accrue interest at the rate of 1.5% per month.

- A. The sum of \$2,400.00 per month during fiscal year 2014-15;
- B. The sum of \$2,400.00 per month adjusted by the CPI published for April of each year, beginning with April 2012, for the subsequent fiscal year, provided the CPI increase is at least 10% more than the CPI published for April 2011.

Reimbursable expenses will be charged as follows:

Postage Costs + 10%
Toll Calls \$0.20 per minute
Direct Expenses Costs + 10%
In Town Mileage IRS allowable rate

Third parties retained by MRI who or which are not MRI employees or affiliates and as noted on any Supplement(s) will be invoiced at a cost sufficient to cover all charges and costs.

#### IV. MRI PERSONNEL IN CHARGE

Joseph W. Lessard, Jr., Vice President, will serve as principal-in-charge of this engagement. It is expected that Scott Marsh and Jerry Quintal will be handling much of the day-to-day issues, with additional qualified staff being brought in as needed.

Katy Burgess will serve as the Communication Liaison between the Client and MRI to expedite the flow of project information, to record and properly direct Client inquiries regarding the project, and to ensure that problems or issues that may arise during the engagement are addressed and resolved expeditiously. Please feel free to contact Ms. Burgess regarding any matter related to this project at:

Katy Burgess
Customer Liaison Representative
Municipal Resources, Inc.
120 Daniel Webster Highway
Meredith, NH 03253
(603) 279-0352, x-500
(866) 501-0352, X-500 TOLL FREE
kburgess@mrigov.com



Communications or correspondence related to any problems, issues, or changes required for this project shall be directed to the Client at the following address:

Chairman, Select Board Town of Lee 7 Mast Road Lee, NH 03861-06555

#### V. TERM

This agreement shall remain in force and effect from July 1, 2014 through June 30, 2017 unless extended by mutual agreement.

#### VI. SPECIAL CONDITIONS

For the preparation and presentation of the defense of values above the local level, the cost will be \$150 per hour, except for the defense of utility values, where the cost will be \$175 per hour.

MRI reserves the right to assign other qualified assessing personnel to this project for the same monthly cost following notification to the Town of its intention to do so.

To the extent MRI may require assistance from the Town's software vendors, or others knowledgeable of the Town's assessing/tax collection practices, the Town agrees to authorize use of these resources and to pay directly all costs for their services as may be incurred. MRI shall work to keep these costs as low as possible.

THIS CONTRACT IS SUBJECT TO THE PROVISIONS CONTAINED IN ADDENDUM I, ATTACHED HERETO AND INCORPORATED HEREWITH.

FOR THE TOWN OF LEE

David Cedarholm, Select Board Chairman
Date:

Date:

FOR MUNICIPAL RESOURCES, INC.

Donald R. Jutton, President
Date:

Date:

Carole Dennis, Select Board Member Date: \_\_\_\_

ACCEPTED AND AGREED

Scott Bugbee, Select Board Member Date:



#### **ADDENDUM** I

#### A. MUTUAL REPRESENTATIONS

MRI represents to the Client it is a duly constituted corporation under the laws of the State of New Hampshire and is authorized to do business within this State as a professional services corporation.

MRI has in force and effect general commercial liability and errors and omissions insurance coverage to protect the Client from accidents which MRI or its authorized representatives may cause to persons or property or from professional errors or omissions when performing under this agreement.

MRI has no liens or encumbrances which would adversely affect the ability of MRI to perform as stipulated under this agreement, its terms and conditions.

The Client represents to MRI that sufficient funds have been appropriated so it may retain and compensate MRI for the services provided for herein.

The Client's representative is authorized to enter into this agreement on behalf of the Client.

The Client is aware of no action, contemplated action, liability or other encumbrance which would limit or otherwise preclude the Client from freely entering into this agreement and compensating MRI for the services provided.

#### B. NOTICE OF CHANGE OF PERSONNEL

Except as otherwise provided below, the MRI consultants assigned to any scope of work or project will remain throughout the duration of that specific scope of work or project. MRI retains the right, and upon 30 days written notice, to remove from the project any of its consultants whom it believes can no longer suitably perform under its obligations to this agreement or any Supplement to it.

The Client, upon 30 days written notice, may request MRI to replace any of its consultants with another qualified representative.



#### C. ADMINISTRATION OF AGREEMENT MODIFICATIONS

In all cases where this agreement is modified or expanded a written Supplemental Scope of Work (Supplement) must be prepared which clearly defines the services to be provided and details the billing rates or amounts to be charged by MRI and paid by the Client. Supplements must be executed by the authorized representatives of the respective parties prior to any billable work being undertaken. The Supplement(s) shall identify:

The MRI officer or principal responsible for the successful delivery of services and/or project completion and the client's contracting official(s) or officer(s);

The specific details of the work to be performed;

The MRI personnel to be assigned;

The basis upon which MRI services are being retained, including the normal hourly rate(s), cost reduction considerations or the agreed upon fee(s) for the personnel assigned and/or the services provided;

The Client's contact person responsible for administering the Supplement, activities or project and the associated reporting requirements; and any special or other conditions such as time deadlines, special reporting requirements, budget limitations, or other similar constraints.

#### D. INDEMNIFICATION

MRI shall protect, indemnify and hold and save harmless Client, its officers, employees, officials, and agents from any and all claims, costs, causes, actions and expenses, including, but not limited to, legal fees (attorneys' and paralegals' fees and court costs) arising out of MRI's negligence in the provision of services to Client. MRI shall similarly protect, indemnify and hold and save harmless Client, its officers, employees, officials and agents against and from any and all claims, costs, causes, actions, and expenses, including, but not limited to, legal fees, incurred by reason of MRI's breach of any of its obligations under, or MRI's default of, any provision of this Agreement.

Client shall protect, indemnify, and hold and save harmless MRI, its agents, employees, and affiliates against and from any and all claims, costs, causes, actions, and expenses, including, but not limited to, legal fees (attorneys' and paralegals' fees and court costs) arising out of Client's negligence in fulfilling its obligations under this Agreement. Client shall similarly protect, indemnify and hold and save harmless MRI, its agents, employees, and affiliates against and from any and all claims, costs, causes, actions, and expenses, including, but not limited to, legal fees, incurred by reason of Client's breach of an of its obligations under, or Client's default of, any provisions of this Agreement.



#### E. INSURANCE

MRI has in force and shall maintain throughout this engagement the following insurance:

#### 1. General Liability Insurance

MRI shall maintain commercial general liability (CGL) and, if necessary, commercial umbrella insurance with a limit of not less than \$1,000,000 each occurrence covering liability arising from premises , operations, independent contractors, products-completed operations, personal injury (including employment practices liability) and advertising injury, and liability assumed under an insured contract (including the tort liability of another assumed in a business contract). If such CGL insurance contains a general aggregate limit, it shall apply separately to this project.

Client shall be named as an additional insured prior to beginning work and MRI shall furnish client with a Certificate(s) of Insurance executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth above.

All Certificates shall provide for 30 days' written notice to the Client prior to the cancellation or material change of any insurance referred to thereon.

#### 2. Professional Liability Insurance

MRI shall maintain professional liability and, if necessary, commercial umbrella liability insurance with a limit of not less than \$1,000,000 each wrongful act arising out of the performance or failure to perform professional services.

#### 3. Business Auto and Umbrella Liability Insurance

If applicable, MRI shall maintain business auto liability and, if necessary, commercial umbrella liability insurance with a limit of not less than \$1,000,000 each accident. Such insurance shall cover liability arising out of any auto including owned, hired, and non-owned autos.

#### 4. Workers Compensation Insurance

MRI shall maintain workers compensation and employers liability insurance. The commercial umbrella and/or employers liability limits shall not be less than \$1,000,000 each accident for bodily injury by accident or \$1,000,000 each employee for bodily injury by disease.



#### F. NON-SOLICITATION

The Client agrees that, for a period of one-year following the completion of the terms of this Agreement, they shall not, directly or indirectly, hire, solicit, or otherwise encourage any MRI personnel or affiliate assigned to this Agreement, to leave MRI's employment. In the alternative if the client should wish to hire any MRI personnel or affiliate assigned to this Agreement it agrees to compensate MRI with payment in the amount of 25% of that person's 1st year total compensation package.

Initialed for Client: Date:	Initialed for MRI:
Initialed for Client: Date:	
Initialed for Client: Date:	

## Vacation Request and Approval Form for Department Heads

From:	Department Head Name	This	
To: Board	of Selectmen, Town of Lo	ee, NH	
Please indicat	te below the dates you are	requesting for your vacation p	period.
	From	То	
MAY	124 12024	11/1/ 1241	2011
	1 1 1		
	1	1	O.
	Vacation Time Available In Hours/Days	Vacation Time Taken in Last 12 Months in Hours/Days	
Vacation is an	oproved/disapproved.		
John R. LaCo Chairman		ennis David Ced	arhoim
Board of Sale	otmon		

## Vacation Request and Approval Form for Department Heads

Date: May 1	a.2014	\$		
From: Department Hea	ROSSI ad Name	_		_
To: Board of Selectme		ee, NH		
Please indicate below the	dates you are	requesting for your v	vacation period.	_
From		-	То	
5 1/21	2014	613	0 1 2014	
1 1		1	1 *	
Please indicate below your	r available vac	ation time.  Vacation Time Ta	ken in	days School
	lable	Last 12 Months		al
In Hou	rs/Days	Hours/Days	<u> </u>	7
262.5	°/33	114/14		
Vacation is approved/disap	oproved.			
John R. LaCourse Chairman	Carole Denn	nis	David Cedarholr	n
Board of Selectmen				

### FORM

NEW HAMPSHIRE DEPARTI				
NOTICE OF INTENT	TO CUT	WOOD	OR	TIMBER

PA-7	(Assigned by Mun		OF INTENT TO
YR	TOWN	OP#	
14	- 255	-02-T	
PLEASE TY	PE OR PRINT (If	filling in form on-line; use <u>T</u>	AB Key to move through field
1. Town/City	of LFF		
		Sale Name & Unit No.	
		Sale Name & Shir No.	
MAP 30 LC		0 1	<u></u>
3. Intent Typ	oe: Original 🔘	Supplemental (	(Original Intent Number)
4. Name of	Access Road: TI	UTTLE RD.	
5a. Acreage	of Lot: 71.3	Acreage of Cut:	45
5b. Anticipa	ted Start Date:	6/16/2014	
6. Type of o	wnership (check o	nly one):	
a. Owner	of Land and Stum	page (Joint Tenants)	$\circ$
b. Owner	of Land and Stum	page (Tenants in Comm	non)
c. Previo	us owner retaining	deeded timber rights	$\circ$
d. Owner lands (	/Purchaser of stun (Fed., State, munic	npage & timber rights or sipal, etc.) or Utility Ease	public ements
R	EPORT OF CUT	CERTIFICATE TO BE	SENT TO:
OWNER	OR LOG	GER / FORESTER (	
BY MAIL	<u> </u>	AIL ()	
days afte comes firs be assess	er the completion st. I/We also assur sed. (If a corporation	nsibility for reporting all of the operation or by me responsibility for an on, an officer must sign.	May 15, whichever y yield tax which may )
Timbe		ı is Available at www.r s?? Call (603) 230-595	_
		· · · · · · · · · · · · · · · · · · ·	
SIGNATURE (i	n ink) OF OWNER(S) OF	R CORPORATE OFFICER(S)	DATE SIGNED
PRINT &LEAR	LY OR TYPE MAME OF	OWNER(S) OR CORPORATE	OFFICER(S)
1/10	12 / 9 very		2 way 14
SIGNATURE (i		R CORPORATE OFFICER(S)	DATE SIGNED
JAN	ES R.	BANKS	
PRINT CLEAR	KLY OR TYPE NAME OF	OWNER(S) OR CORPORATE	OFFICER(S)

of wood and timber to be reported familiar with RSA 227-J, the timb	ed by the er harves	owne	er. I have beco s.
In Mato			5/2/14
SIGNATURE (in ink) OF PERSON RESPONSIBLE F	OR CUT		DATE
BRETT K. BARTON			
PRINT CLEARLY OR TYPE NAME OF PERSON RE	SPONSIBLE	FOR	CUT
279 PROVINCE RD.			
MAILING ADDRESS			
BARNSTEAD		NH	03218

E-MAIL ADDRESS

Exempt.See exemptions on back of form.

For Tax Year April 1, 2014 to March 31, 2015

**Estimated Amount To Be Cut** 300

10

5

5

5

65

Tons

300 500

50

900

Amount:

9. Species and Amount of Wood or Timber For Personal Use or

10. By signing below, the Logger/Forester or person responsible for cutting hereby accepts responsibility for verifying the volumes

**MBF** 

**MBF** 

MBF

**MBF** 

**MBF** 

**MBF** 

MBF

MBF

**MBF** 

MBF

**MBF** MBF

Tons

Cords

Cords

8. Description of Wood or Timber To Be Cut

Species

White Pine

Hemlock

Red Pine

Spruce & Fir

Hard Maple

White Birch

Yellow Birch

Beech & Soft Maple

Pulpwood

Hardwood & Aspen

Whole Tree Chips

Miscellaneous

High Grade Spruce/Fir Cordwood & Fuelwood

Pallet or Tie Logs

Other (Specify)

Spruce & Fir

Pine

Hemlock

**Species** 

Oak

Ash

FOR MUNICIPAL	. ASSESSING	<b>OFFICIALS</b>	ONLY
---------------	-------------	------------------	------

HOME PHONE (Enter number without dashes) | CELL PHONE (Enter number without dashes)

LN

STATE

COME AST NOT

DATE

ZIPCODE

The Selectmen/Municipal Assessing Officials hereby certify that:

- 1. All owners of record have signed the Intent;
- 2. The land is not under the Current Use Unproductive category;
- 3. The form is complete and accurate; and

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL

MAILING ADDRESS

CITY OR TOWN

E-MAIL ADDRESS

JRBLEE

5607

4. Any timber tax bond required has been received.

CITY OR TOWN

(603) 396-3804

PHONE NUMBER

Date:

- 5. The tax collector will be notified within 30 days of receipt pursuant to RSA 79:10.
- 6. This form to be forwarded to DRA within 30 days.

DATE

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL	DATE

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE

STATE

ZIPCODE

PA-7 Rev 04/2014

FORM NEW HAMPSHIRE DEPAR NOTICE OF INTEN				
(Assigned by Municipality)			044 ( 14) 04	
YR TOWN OP#		For Tax Year April 1, 2		2015
PLEASE TYPE OR PRINT (If filling in form on-line; use TAB Key to move the	rough fields)	. Description of Wood or T Species	Estimated Amo	unt To Be Cut
A Taum/City of LEE		White Pine	200	MBF
1. Town/City of: LEE		Hemlock	10	MBF
2. Tax Map/Block/Lot or USFS Sale Name & Unit No.  MAP 20 LOT 12		Red Pine		
	=====	Spruce & Fir		MBF
3. Intent Type: Original Supplemental Original Intent Num	nber)			MBF
4. Name of Access Road: NH ROUTE 152	<del></del> ,	Hard Maple		MBF
5a. Acreage of Lot:35	_	White Birch		MBF
5b. Anticipated Start Date: 5/19/2014		Yellow Birch	_	MBF
6. Type of ownership (check only one):		Oak	5	MBF
a. Owner of Land and Stumpage (Joint Tenants)		Ash		MBF
b. Owner of Land and Stumpage (Tenants in Common)		Beech & Soft Maple	5	MBF
c. Previous owner retaining deeded timber rights		Pallet or Tie Logs	40	МВЕ
d. Owner/Purchaser of stumpage & timber rights on public lands (Fed., State, municipal, etc.) or Utility Easements		Other (Specify)		МВЕ
		Pulpwood	Tons	Cords
REPORT OF CUT / CERTIFICATE TO BE SENT TO:		Spruce & Fir	15	
OWNER OR LOGGER/FORESTER		Hardwood & Aspen	350	
BY MAIL  OR E-MAIL		Pine	450	
7. I/We hereby accept responsibility for reporting all timber cut with days after the completion of the operation or by May 15, which		Hemlock	100	
comes first. I/We also assume responsibility for any yield tax which		Whole Tree Chips	1000	
be assessed. (If a corporation, an officer must sign.)		Miscellaneous		
Timber Tax Information is Available at www.revenue.nh.gov ——Questjons?? Call (603) 230-5950		High Grade Spruce/Fir		Tons
James Bento 3 Mac	4 14	Cordwood & Fuelwood		Cords
SIGNATURE (in ink) OF OWNER(S) OR CORPORATE OFFICER(S)  DATE SIGNE	50	<ol> <li>Species and Amount of Exempt. See exemptions</li> </ol>		Personal Use or
JAMES R. BANKS		Species	Amount:	
PRINT CLEARLY OR TYPE NAME OF OWNER(S) OR CORPORATE OFFICER(S)		). By signing below, the Lo		on responsible
		for cutting hereby accept	ts responsibility for ve	rifying the volumes
SIGNATURE (in ink) OF OWNER(S) OR CORPORATE OFFICER(S)  DATE SIGNE	:D	of wood and timber to be familiar with RSA 227-J,		
PRINT CLEARLY OR TYPE NAME OF OWNER(S) OR CORPORATE OFFICER(S)	_   5	Land to		5/2/14
	SIGNAT	URE (in ink) OF PERSON RESPO	NSIBLE FOR CUT	DATE
MAILING ADDRESS	BRET	T K. BARTON		
LEE NH 03861	PRINT	CLEARLY OR TYPE NAME OF PE	RSON RESPONSIBLE FOR	CUT
CITY OR TOWN STATE ZIPCODE		PROVINCE RD.		
JRBLEE & CONCAST. NET		G ADDRESS	NH	03218
E-MAIL ADDRESS		NSTEAD R TOWN	STATE	ZIPCODE
HOME PHONE (Enter number without dashes)  CELL PHONE (Enter number without dashes)	T	396-3804		
7		E NUMBER E-MAIL ADD	RESS	
FOR MUNICIPAL ASSESSING OFFICIALS ONLY	4 Any timber to	ax bond required has beer	received.	
The Selectmen/Municipal Assessing Officials hereby certify that:  1. All owners of record have signed the Intent;	\$	Date:		
<ol><li>The land is not under the Current Use Unproductive category;</li></ol>	5. The tax collection pursuant to I	ctor will be notified within 3	30 days of receipt	
The form is complete and accurate; and		oe forwarded to DRA withi	n 30 days.	
SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE SIGNATURE OF MU	JNICIPAL ASSESSING OF	FICIAL DATE SIGNATUR	RE OF MUNICIPAL ASSESS	ING OFFICIAL DATE

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE



Commissioner Thomas Burack
NH Department of Environmental Services
P. O. Box 95, 29 Hazen Road
Concord, NH 03302

TOWN OF LEE, NH SELECTMAN'S OFFICE

Dear Commissioner Burack:

I, Jere Beckman, 90 Harvey's Mill Road, Lee, NH 03861, regret to inform you that I must resign from the Lamprey Rivers Advisory Committee (LRAC) effective as of today. I am a member of several other active committees and no longer have time to devote to the LRAC.

Sincerely Yours,

Jere Beckman

Cc: LRAC Chair

Lee Board of Selectmen Rivers Coordinator

Jeek. Bedwicey

# NHDES

#### The State of New Hampshire

#### DEPARTMENT OF ENVIRONMENTAL SERVICES



#### Thomas S. Burack, Commissioner

May 8, 2014

Jere Beckman 90 Harvey's Mill Road Lee, New Hampshire 03861

Dear Mr. Beckman:

I am sorry to learn of your decision to resign as a representative to the Lamprey Rivers Local Advisory Committee. In accepting your resignation, I offer my sincerest thanks to you for your dedicated participation as a committee member. I know that your investment of time, energy, and effort have been very positive additions to the Committee's work and will be greatly missed.

We will be notifying the Lee Board of Selectmen of the need for a nominee to replace your membership, and we anticipate making a new appointment shortly after receiving their nomination.

Good luck in your future endeavors and I hope that you will continue to remain committed to the protection of the Lamprey Watershed. Again, thank you for all of your time and effort.

Sincerely,

Thomas S. Burack Commissioner

Thomas & Burack

cc: Lee Board of Selectmen (via e-mail)

Richard Snow, Chair, Lamprey Rivers LAC (via e-mail)

Cynthia Copeland, Executive Director, Strafford Regional Planning Commission (via e-mail)

Jacquie Colburn, Lakes & Rivers Coordinator, DES Watershed Bureau (via e-mail)

Your service has been most appreciated



John T, Beardmore

Commissioner

### State of New Hampshire Department of Revenue Administration

RECEIVER APR 2 9 2014

109 Pleasant Street

Box 1313, Concord, NH 03302-1313

Telephone (603) 230-5950

www.nh.gov/revenue

MUNICIPAL AND PROPERTY
DIVISION
Stephan W. Hamilton
Director

David M. Cornell Assistant Director

TOWN OF LEE, NH SELECTMAN'S OFFICE

4/28/2014

TOWN OF LEE OFFICE OF SELECTMEN 7 MAST ROAD LEE

NH 03824

#### Dear Assessing Officials:

Earlier in 2014, you were notified of your town's 2013 sales-assessment weighted mean ratio. Since that time, the Department of Revenue Administration has completed the process of calculating the total equalized values for each municipality and unincorporated places throughout the state pursuant to RSA 21-J:3 XIII.

Two total equalized figures were calculated for each municipality: The "Total Equalized Valuation Including Utility Valuation and Railroad Monies Reimbursement" will be used to calculate your municipality's portion of the county tax and cooperative school district taxes, if applicable. The "Total Equalized Value Not Including Utility Valuation and Railroad Monies used to calculate each municipality's portion of the state education property tax.

In order to fulfill the requirements of RSA 21-J:3 XIII, adjustments have been made to the modified assessed valuation to bring such valuation to true and market value. Enclosed with this letter are informational sheets that summarize how each of the following figures was calculated.

Town Name: LEE	Including Utility Valuation and Railroad Monies Reimbursement	Not Including Utility Valuation and Railroad Monies Reimbursement
2013 Modified Local Assessed Valuation	423,869,927	417,828,927
+ D.R.A. Inventory Adjustment	868,703	1,674,091
= 2013 Equalized Assessed Valuation	424,738,630	419,503,018
+ Equalized Payment in Lieu of Taxes	113,847	113,847
+ Equalized Railroad Tax	0	0
= 2013 Total Equalized Valuation	424,852,476	419,616,865
2013 Equalized Assessed Valuation	424,738,630	
+ Adjustment RSA 31-A (Shared Revenues)	0	
= Base Valuation for Debt Limits	424,738,630	

This letter is official notification of your 2013 Total Equalized Valuation(s). You have the right to appeal these valuations to the N.H. Board of Tax and Land Appeals pursuant to RSA 71-B:5 II. The appeal period is not extended due to any communication, either verbal or written, between the D.R.A. and a municipality regarding the total equalized valuations.

If you have any questions regarding the computation of your total equalized assessed valuation(s), please contact this office at 230-5950.

Sincerely,

Linda C. Kennedy, Manager Equalization Bureau

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION 2013 EQUALIZATION INFORMATION SHEET

This informational sheet has been provided to explain and summarize the information contained in each municipality's notification of "Total Equalized Valuations," the appeal process, Assessing Standards Board, etc.

The following is a brief explanation of how each municipality's "Total Equalized Valuations" were calculated:

**MODIFIED ASSESSED VALUATION**: It may be helpful to refer to page 2 of the MS-1 report provided by your municipality to the Department of Revenue Administration in the fall of 2013.

#### "GROSS LOCAL ASSESSED VALUATION" - Sum of all assessed values in the municipality

- Certain Disabled Veteran's: RSA 72:36-a
- Improvements to Assist Persons who are Deaf: RSA 72:38-b V
- Improvements to Assist Persons with Disabilities Exemption: RSA 72:37-a
- School Dining/Dormitory/Kitchen Exemption: RSA 72:23 IV (\$150,000 max per exemption)
- Water & Air Pollution Control Exemption: RSA 72:12-a

#### = "MODIFIED ASSESSED VALUATION"

- Blind Exemption: RSA 72:37
- Elderly Exemption: RSA 72:39-a & b
- Deaf Exemption: RSA 72:38-b
- Disabled Exemption: RSA 72:37-b
- Wood-Heating Energy System Exemption: RSA 72:70
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy System Exemption: RSA 72:66
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23 IV (exemption amount > \$150,000).
- = "NET LOCAL ASSESSED VALUATION" The municipal, county, and local school tax rates are computed using the net local assessed valuation.

**TAX INCREMENT FINANCE DISTRICTS (TIFS)**: RSA 162-K:10 III - The retained captured assessed value is added to the modified assessed value and will be equalized for all TIF districts created after 4/29/99. The original assessed value is used to set a municipality's tax rates.

**DRA INVENTORY ADJUSTMENT:** The sum of the adjustments of the modified local assessed valuation is divided into three categories.

- Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements, and utilities), buildings and manufactured housing is equalized by the 2013 equalization ratio. This category includes discretionary preservation easements, taxation of farm structures and land under farm structures. The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.
- Category 2: An adjustment for land assessed at current use, conservation restriction assessment, discretionary easements values is made. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2012 equalization ratio to obtain the equalized value of current use, conservation restriction assessments and discretionary easements. If a municipality has had a full revaluation or cyclical revaluation as defined by Rev 601.11 and 601.08, a ratio of 100.0 is used.

The difference between the local assessed value of the land and the equalized value equals the DRA adjustment for current use, conservation restriction assessments and discretionary easements.

Category 3: A DRA adjustment for public utilities, as defined by RSA 83-F is made by comparing the market value of the utility as determined by the DRA to the net local assessed value of the utility. The difference between the assessed value and the market value equals the adjustment. The value of public utilities is not added into the "Total Equalized Value Not Including Utility Value or Equalized Railroad Taxes."

**EQUALIZED ASSESSED VALUATION:** The sum of the "modified local assessed valuation" plus the inventory adjustment. The equalized assessed valuation represents the equalized value of all "taxable" properties in a municipality.

**PAYMENT IN LIEU OF TAXES:** The equalized value for payments received in lieu of taxes includes State & Federal Forest Land Reimbursements, Recreation Land Reimbursements, Flood Land Reimbursements, and others.

**RAILROAD TAX:** The equalized value for monies received from the railroad tax. This figure is not included in the "Total Equalized Valuation Not Including Utility Values and Equalized Railroad Taxes."

TOTAL EQUALIZED VALUATIONS *INCLUDING* UTILITY VALUE AND EQUALIZED RAILROAD TAXES: The sum of the equalized assessed valuation, the equalized value of payments in lieu of taxes and the equalized value of the railroad tax monies.

The Total Equalized Valuation including the value of utilities and equalized value of railroad monies reimbursed to municipalities represents the equalized value of all property in a municipality including utilities and will be used to:

- Apportion county taxes for the 2014 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2014 tax year;
- Calculate the state education tax for the 2015 tax year.

TOTAL EQUALIZED VALUATIONS NOT INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES: The sum of the equalized assessed valuation and the equalized value of payments in lieu of taxes.

The 2013 "total equalized valuation not including utility and equalized value of railroad monies reimbursed to municipalities" will be used to apportion the state education property tax for the tax year 2015. The 2012 total equalized valuation not including utilities and the value of railroad monies reimbursed to municipalities will be used to apportion the state education property tax for the tax year 2014.

ADJUSTMENT RSA 31-A SHARED REVENUES: The equalized value of monies received from the shared revenues distributed pursuant to RSA 31-A. These values are NOT part of the "Total Equalized Valuation" of a municipality (RSA 21-J:3 XIII change eff. 2002). Meals and Rooms Tax revenues distributed to municipalities pursuant to RSA 78-A:26 are not equalized and, therefore, are not included in this amount. RSA 31-A has been suspended for the biennium ending 6/10/2013 as provided by 2011, 224:2) Therefore, no monies were equalized.

BASE VALUATION FOR DEBT LIMITS - RSA 33:4-b: The sum of the equalized assessed valuation plus the equalized valuation of the shared revenues. The base valuation for debt limits is used to determine a municipality's, school district, or village district's bonding capacity. This figure is provided to municipalities, banks, bonding companies, and other interested parties who request a "Base Valuation for Debt Limit Certificate."

**TOTAL EQUALIZED VALUATION:** The total equalized valuation for each municipality does not include the equalized value of monies received from shared revenues. The base valuation for debt limit, however, does include the equalized value of monies received from shared revenues.

% PROPORTION TO COUNTY TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the county comparing each municipality's total equalized value to the total equalized value of the county.

% PROPORTION TO STATE TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the state by comparing the town's total equalized value to the total equalized value of the state.

**LOCAL TAX RATE:** The actual tax rate as calculated by the Department of Revenue Administration, Municipal and Property Division. The tax rate includes the municipal, county, local school and state education property tax rates.

**EQUALIZATION RATIO:** The 2013 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

- If a municipality's weighted mean ratio with a 90% confidence level straddles 1.00, a ratio of 1.00 will be used to adjust the municipality's modified local assessed valuation.
- If a municipality's weighted mean ratio with a 90% confidence level does not straddle 1.00, the point estimate of the weighted mean calculated to a tenth of 1% will be used to adjust the municipality's modified local assessed valuation.
- If there were insufficient sales and it is determined that the weighted mean does not accurately reflect the level of assessment in a municipality, another ratio may be used.

**FULL VALUE TAX RATE:** The 2013 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, divided by the total equalized valuation including utility values and equalized railroad taxes. This figure represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

#### APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2013 Notification of Total Equalized Valuations on April 30, 2014.

Per RSA 71-B:5, II, any municipality aggrieved by the total equalized valuation as determined by the DRA must appeal to the Board of Tax and Land Appeals in writing **within 30 days of the town's notification** of the municipality's total equalized valuation.

The appeal period is not extended due to any communication, either verbal or written, between the DRA and a municipality regarding the total equalized valuation.

#### ASSESSING STANDARDS BOARD - RSA 21-J:14-a

The duties of the Assessing Standards Board (ASB) included:

- Review the procedures of the prior year's ratio studies conducted by the Department of Revenue Administration;
- Establish procedures for improving the ratio studies for the forthcoming property tax year;
- Develop standards for equalization; and
- Review, revise and approve the equalization manual published by the Department of Revenue Administration.

#### MUNICIPAL & PROPERTY DIVISION MONITORING STAFF

The Municipal & Property Division plays an active role working with towns on their ratio studies. Some of the services they provide include:

- Training municipal officials to data enter the assessment information electronically
- Reviewing the sales information with municipalities prior to the ratio setting process
- Explaining the meaning and significance of the statistics resulting from the ratio study process

#### "STATEWIDE EDUCATION PROPERTY TAX" WARRANT - RSA 76:8

Each municipality was sent a "statewide enhanced education tax" warrant for the tax year 2014 before December 15, 2013. The new 2013 total equalized valuation figures do not affect the warrant amounts because they were calculated using the 2012 total equalized values without utilities.

**DRA WEBSITE** - <a href="http://www.nh.gov/revenue">http://www.nh.gov/revenue</a> Subcategories: NH Icon, Municipal & Property Division, Equalization, and choose Tax Year

The following items are available on the DRA website:

- Assessment Report exemptions & tax credits for each municipality
- Blind Exemption Report
- Coefficient of Dispersion (COD) List
- Comparison of Full Value Tax Rates
- Current Use Report
- Debt Limit
- Elderly Exemption Report Taxes Lost
- Equalization Survey including Utilities
- Equalization Survey not including Utilities
- Equalization Manual
- Median Ratio List
- Price Related Differential (PRD) List
- Property and Exclusion Codes
- Equalization Ratio List (Weighted Mean)
- Tables by County
- Veteran's Tax Credit Report

The 2013 Equalization Survey and associated reports should be completed and placed on the web by June 15, 2014. We invite you to take the opportunity to browse the website. Please let us know if you have any suggestions for documents you would like put on the website.

#### THANK YOU

I would like to take this opportunity to thank you for your cooperation with this year's equalization study and to invite you to make suggestions or express concerns regarding the equalization process. Questions regarding the equalization process in general or how specific numbers were calculated; please feel free to contact this office at 230-5950.



To Board of Selectmen Town of Lee, NH 03861

Re: Road Race Request -

Dear Board of Selectmen,

We are seeking permission to conduct a Half and Full Marathon road race that travels through part of Lee New Hampshire. Below are the details of the event.

Race Date: Sunday - Oct 26th

Start time: 7:00 AM

Time Limit for Half Marathon: 2: 30 min

Time Limit for full: 4.5 hours

Race After-Party: Rockingham Ball room.

Insurance: The race will have a 2 million dollar policy for each individual and worker at the race. The insurance will name the Town of Lee as an additional insured.

The event will pay for any and all Police coverage and work closely with Police in Lee and all other towns.

#### Description:

The LOCO Marathon & Half Marathon will be an official "Boston Marathon qualifier". It will be conducted on two identical loops of 13 miles. The start and finish of the event are on the border of Newmarket and Newfields off of Ash Swamp Road at the Rockingham Junction.

The race course enters Lee on Rt. 152 and travels West to Campground Road where it goes right or South toward Epping. The event will be capped at 500 Marathoners and 500 Half Marathoners ALL Marathoners will be required to have a qualifying time according to an age-graded chart.

The event will be a prestigious event with runners coming from all over the country to participate - The 7 AM start will mean many will stay locally and visit our restaurants and town...creating a nice economic boost. The out of town course will cause a minor inconvenience to those traveling on Camp Lee and Rt. 152, but the early start will mitigate most of that.

Thank you for your consideration of our event.

Sincerely,

Michael St. Laurent LOCO Sports, Inc. P. O. Box 423, Newmarket NH 03857

Phone: 603 659 2824

Email: Mike@locorunning.com

