

SELECT BOARD MEETING AGENDA

DATE: 6:00pm Monday, January 5, 2015

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. Public Comment speaking time limited to 3 minutes.

1. Call to Order - 6:00 pm
2. **Public Bond Hearing for the Library**
3. Public Comment
4. **Jim Morse, ORCSD Superintendent – FY16 Budget Update**
PowerPoint presentation on the School District's FY16 Budget
5. **Art Guadano, AG Architects – Facility Needs Assessment**
Review draft Survey questions, discuss project timeline
6. **Scott Nemet, Fire Chief – Tanker Bid Recommendation**
Review the bids received for the new tanker and provide a recommendation to the Select Board.
7. **Tom Dronsfield, Police Chief – Department Update**
8. **Select Board – Source of Funds for the Lee Racetrack Sound Study**
Determine the source of funds to cover the cost, not to exceed \$12,260.00, for a Sound / Noise Study at the Lee USA Speedway to be conducted by Reuter Associates.
9. **Select Board – review Draft Warrant for 2015 Deliberative Session**
10. **Julie Glover, Town Administrator Report**
 - *Moderator Stipend, Election Workers historical budget information*
 - *Miscellaneous*
11. **Consent Agenda Items** - (Individual items may be removed by any Selectman for separate discussion and vote)

SIGNATURES REQUIRED

Land Use Change Tax
Library Building Committee Oath Form

INFORMATION ONLY

12. **Acceptance of Manifest #13 and Weeks Payroll Ending January 4, 2015**

13. **Miscellaneous/Unfinished Business**

14. **Adjournment**

Posted: Town Hall, Public Safety Complex, Public Library and on leenh.org on January 2, 2015

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.



Oyster River Cooperative School
District
FY16 Town Budget Forum

January 5, 2015

6:00 PM

Lee Safety Complex

Dr. James C. Morse, Sr.



School Board Goals 2015-16 Budget

1. Given that the District has over \$3 million in unmet capital needs, that the technology plan is only 66% implemented, that the bus fleet rotation needs to continue, that negotiations with bus drivers and staff incur fixed costs, that texts/academic resources must be placed in a predictable rotation, ORCSD will strive to keep the 2015-16 operating budget to 3% or less.

This goal does not include cost increase or shifts from the State of New Hampshire beyond local control.

This goal does not include separate warrant articles.

2. The proposed 2015-16 budget will be analyzed to see if staff reassignment, the reassignment of funds, or other savings can be determined before adding new staff or programs.
3. Tuition funds will largely be used to maintain and enhance programs, offset capital costs and to lower tax impact on District taxpayers.
4. The 2015-16 budget will support state and local standards, to create a predictable resource acquisition cycle, and to provide assessments that give common reports to staff, parents and community based on the aforementioned state and local standards.
5. The proposed 2015-16 budget will account for unique costs associated with the implementation of common core, the draft strategic plan, and proposed technology plan.



Board Goals

The Board established goals for 2014-15 include:

- Create a 5 year Capital Improvement Plan
- Complete a study of the middle school as it relates to academic feasibility
- Perform a K-12 Math program review
- Update the 2008 Report on Full Day Kindergarten
- Adopt a strategic plan



District Highlights

- Oyster River High School ranked 3rd in the State out of 76 high schools by the website Niche.com
- Oyster River High School named to the AP Honor Roll for the second consecutive year
- Oyster River High School ranked 110th in the country by Newsweek
- Oyster River Middle School receives accreditation from NELMS – New England League of Middle Schools
- Elementary schools rank high in math and language arts in statewide testing

FY16 Fund 10 Breakdown

Oyster River Cooperative School District

2015-2016 REVISED BUDGET BY LOCATION as of 12/15/14

	2013-2014	2014-2015	2015-2016		2015-2016		
	EXPENDED	APPROVED	PROPOSED	DIFFERENCE	REVISED	DIFFERENCE	
MAST WAY	2,990,676	3,042,077	3,101,175	59,097	3,079,286	37,209	
MOHARIMET	3,391,824	3,420,834	3,553,332	132,497	3,526,698	105,868	
MIDDLE SCHOOL	6,470,748	6,610,018	6,783,884	173,867	6,736,817	126,801	
HIGH SCHOOL	7,174,807	7,328,340	7,546,137	217,807	7,691,538	363,198	
SAU/ADMN	2,866,592	3,082,000	3,056,321	-25,680	3,055,975	-26,026	
TRANSPORTATION	2,018,498	2,159,985	2,105,902	-54,085	2,104,339	-55,648	
TECHNOLOGY	835,052	929,019	1,087,861	158,842	1,142,709	213,690	
FACILITIES	3,230,797	3,521,294	3,708,502	187,204	3,707,441	186,144	
SPECIAL EDUCATION	7,833,934	8,287,884	8,411,606	123,715	8,409,818	121,929	
TOTAL	36,812,928	38,381,451	39,354,720	973,264	39,454,621	1,073,165	2.80%

INCLUDES:

Retirement Reductions (6)	
Yellow Sheets (Additions)	
IT Support Technician (1.0 FTE)	55,000
Math Teacher (.6 FTE*)	40,340
Science Teacher (.4 FTE)	43,297
World Language (.4 FTE)	34,255
Technology Para (.4 FTE *)	11,009
Strings Music Tutor	20,000
Early Childhood	16,000

General Fund (10) TOTAL 39,454,621 2.80%

Article 3 - Athletic Fields & Track	36,833	2.89	0.09
Article 4 - Bus Drivers (ORBDA)	69,147	2.98	0.18
Article 5 - Paraprofessionals (ORPASS)	135,624	3.15	0.35



FY 16 Increases

Major Drivers/Expenditure

- State shift/increase in NH retirement costs
- Negotiated agreement with teachers
 - \$441,000
- Additional staff needed due to enrollment
 - \$219,901
- Capital/Facility
 - \$186,144
- Capital/Technology
 - \$158,649



FY 16 Budget Proposals

Establishes Capital Accounts in:

- Technology = 5 year plan
- Facilities = 7 year plan
- Bus Replacement = 10 year plan
- Curriculum Revision = 5 year plan

FY 16 Impact to Towns

Budget Analysis		Tax Impact per \$1,000		
		Durham	Lee	Madbury
Proposed Budget	\$39,454,621	\$0.40	\$0.60	\$0.25
ORBDA Warrant	\$69,147	\$0.04	\$0.05	\$0.05
ORPASS Warrant	\$135,624	\$0.08	\$0.11	\$0.09
Total General Fund	\$39,659,392	\$0.52	\$0.76	\$0.39
Field Upgrade Warrant	1.7 M Bond- 10 year	3.746%		
	Year 1 \$36,833	\$0.02	\$0.03	\$0.03
	Year 2 \$230,563	\$0.14	\$0.18	\$0.15
	Year 3 \$224,188	\$0.13	\$0.17	\$0.15
	Year 4 \$217,813	\$0.13	\$0.17	\$0.14
	Year 5 \$211,438	\$0.12	\$0.16	\$0.14
	Total \$2,055,583			



Past Budget Increases

- FY 15 (2014/15) 1.8%
- FY 14 (2013/14) 1.8%
- FY 13 (2012/13) .07%
- FY 12 (2011/12) -2.3%



Warrant Articles 3 - 7





Warrant Article # 3 BOND

Shall the District raise and appropriate the sum of \$2,000,000 for the renovation and construction of athletic fields and a track at Oyster River High School, and to authorize the issuance of not more than \$1,700,000 of bonds or notes to be paid over a 10 year period in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the School Board to issue and negotiate such bonds or notes and to determine the term and rate of interest thereon; and in addition to raise and appropriate the sum of \$36,833 for the first year's principal and interest payment on the bonds or notes, and \$300,000 to come from an expendable trust fund for this purpose, *The School Board recommends this appropriation. (A three-fifths (3/5) ballot vote required.)*



Warrant Article # 3 BOND Explanation

Warrant article 3 asks Oyster River taxpayers to approve a bond of up to \$1.7M over a (10) year period to fund the costs for an athletic facility upgrade project at the high school. This project will include an 8 lane all-weather track, an artificial turf rectangular playing field and reconfigured baseball and softball fields. The estimated total cost of the project is \$2 million. An artificial turf field will improve drainage and allow for much greater utilization of the field. The reconfiguration of our baseball and softball fields will provide for multi-use play. Assuming the \$1.7 million bond is approved by the voters, the remaining \$300,000 for the project has been privately fundraised by the Friends of Oyster River Track (FORT) and will be used to fund the construction of the 8 lane all-weather track. The Board anticipates that additional fundraising will make possible enhancements to the project, to include field lights and dugouts.



Warrant Article # 4

Shall the District vote to approve within the provisions of New Hampshire RSA 273-A:3 the cost items included in the collective bargaining agreement reached between the Oyster River Bus Driver's Association (ORBDA) and the Oyster River School Board which calls for the following increases in salaries and benefits at the current staffing levels:

2015-2016\$	69,147
2016-2017\$	21,726
2017-2018\$	21,274

and further to raise and appropriate the sum of \$69,147 for the 2015-2016 fiscal year, such sum representing the additional costs attributable to the increases in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? *The School Board recommends this appropriation. (Majority vote required)*



Warrant Article # 5

Shall the District vote to approve within the provisions of New Hampshire RSA 273-A:3 the cost items included in the collective bargaining agreement reached between the Oyster River Paraprofessionals and Support Staff (ORPaSS) and the Oyster River School Board which calls for the following increases in salaries and benefits at the current staffing levels:

2015-2016	\$ 135,624
2016-2017	\$ 121,343
2017-2018	\$ 84,600

and further to raise and appropriate the sum of \$135,624 for the 2015-2016 fiscal year, such sum representing the additional costs attributable to the increases in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? *The School Board recommends this appropriation. (Majority vote required)*



Warrant Article # 6

Shall the District vote to create an expendable trust fund under the provisions of RSA 198:20-c, to be known as the benefit stabilization fund, for the purpose of offsetting unexpected increases in various benefits in which the principal and interest may be appropriated and expended. Furthermore, to raise and appropriate a sum up to \$200,000 to be added to the benefit stabilization expendable trust fund, with such amount to be funded from the year-end undesignated fund balance surplus and to name the School Board as agents to expend from this fund. *The School Board recommends this appropriation. (Majority vote required)*



Warrant Article # 6 Explanation

This fund if established would be a reserve fund to be used in the event of major or unexpected increases in benefit costs. In recent years New Hampshire has shifted nearly 1 million to fund state retirement which had a direct impact on local taxpayers. The unpredictability of health insurance increases, sometimes over 10% also impacts local taxpayers. This reserve fund if approved, would help lower these unanticipated costs. The funds to support this would come from the current year end surplus. The School Board would be agents of this fund so any expenditure would need prior approval from the School Board.



Warrant Article # 7

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant article and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$ 40,759,297 distributed as follows: Fund 10 = \$39,454,621 (regular operating budget); Fund 21 = \$643,676 (expenditures from food service revenues); Fund 22 = \$600,000 (expenditures from federal/special revenues); Fund 23 = \$61,000 (expenditures from pass through funds)? Should this article be defeated, the operating budget shall be \$38,858,410 (Default Budget) which is the same as last year with certain adjustments required by previous action of the district or by law; or the district may hold one special meeting in accordance with RSA 40:13, X, and XVI to take up the issue of the revised operating budget only. *The School Board recommends this appropriation. (Majority vote required)*



FY 16 Budget Dates

- January 14, 2015 Public Hearing @ ORHS Auditorium 7:00 PM
(SNOW DATE: January 15)
- Three Public Meetings hosted by the towns:
 - Lee: Monday, January 5, 2015 – Lee Safety Complex 6:00 PM
 - Durham: Monday, January 12, 2015 – Durham Town Hall 7:00 PM
 - Madbury: Monday, January 19, 2015 – Madbury Town Hall 7:00 PM
- February 3, 2015: Annual Meeting Deliberative Session I
 - ORHS Auditorium at 7:00 PM (SNOW DATE: Feb. 4)
- March 10, 2015: Annual Meeting Voting Day/Session II:
 - Durham - Oyster River High School 7:00 AM – 7:00 PM
 - Lee - Lee Safety Complex 7:00 AM – 7:00 PM
 - Madbury - Madbury Town Hall 11:00 AM – 7:30 PM



FY 16 Budget

Supporting documents for the FY16 Proposed Budget can be found
at www.orcsd.org

Thank You.

Questions?



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

Office Use Only
Meeting Date: 1/5/2015
Agenda Item No. 6

BOARD OF SELECTMEN
MEETING AGENDA REQUEST
1/5/2015

Agenda Item Title: New Tanker Recommendation

Requested By: Scott Nemet

Date: 12/29/2014

Contact Information: 603-659-5411

Presented By: Scott Nemet, Fire Chief

Description: Review New Tanker bids with the Select Board and provide a recommendation based on the committee's research and thorough examination of the bids.

Financial Details: Fire Equipment Capital Reserve Fund

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 accept the recommendation of the Fire Chief to enter into an agreement to purchase a new Tanker truck from _____ provided that the legislative body votes to approve the Warrant Article in 2015.



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

Office Use Only

Meeting Date: January 5, 2015

Agenda Item No. 8

BOARD OF SELECTMEN
MEETING AGENDA REQUEST
1/5/2015

Agenda Item Title: Source of Funds to Pay for Lee Racetrack Sound Study

Requested By: Ad Hoc Racetrack Committee

Date: 12/22/2014

Contact Information: 603-659-5414

Presented By: David Cedarholm, Select Board Chair

Description: Discuss and determine the source of funds for the Racetrack Noise/Sound Study.

Financial Details: Not to exceed \$12,260.00

Legal Authority RSA 31:41-a; Lee Racetrack Ordinance

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

REQUESTED ACTION OR RECOMMENDATIONS:

Motion: Move to utilize funds from the Contingency Account to pay for the Racetrack Noise/Sound Stud, to be performed by Reuter Associates in an amount not to exceed \$12,260.00. OR

Authorize the Town Administrator to draft a warrant article to raise and appropriate general funds to pay for the noise study.

2015 TOWN WARRANT
For the TOWN OF LEE, NEW HAMPSHIRE

FIRST SESSION: To the inhabitants of the Town of Lee, County of Strafford, State of New Hampshire, qualified to vote in Town Affairs, you are hereby notified to meet at the Mast Way School located on Mast Road, Lee at 9:00 am on the 31st of January, 2015. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered 1 through **XX**. Warrant Articles may be amended subject to the following limitations: (a) Warrant Articles whose wording is prescribed by law shall not be amended, and (b) Warrant Articles that are amended shall be placed on the official ballot for a final vote on the main motion as amended.

SECOND SESSION: To the inhabitants of the Town of Lee, County of Strafford, State of New Hampshire, qualified to vote in Town Affairs, you are hereby notified to meet at the Public Safety Complex, 20 George Bennett Road, Lee on the 10th of March, 2015. The Polls will be open from 7:00 am to 7:00 pm.

ARTICLE 1

To choose all necessary Town Officers for the ensuing year:

ARTICLE 2 -7

The 2014 Lee Zoning Ordinance, if amendments/changes/additions are passed by Town vote this March, this will change to the 2015 Lee Zoning Ordinance. The proposed changes are as follows;

Note: ***Changes are Bold Italics*** and Deletions are underlined.

ARTICLE 8

Drafted by Town Administrator:

To see if the municipality will vote to raise and appropriate the sum of \$2,250,000 (gross budget) for the purpose of designing, engineering, building and equipping a new Public Library and Community Center, and to authorize the issuance of not more than \$1,000,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act RSA 33:1 et seq., as amended; and to authorize the Select Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Select Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Select Board to take any other action or to pass any other vote relative thereto, including, but not limited to, withdrawing \$371,000 from the Lee Library/Community Center Capital Reserve Fund created for this purpose, and withdrawing \$80,000 from the Library Capital Reserve Fund; with the balance of \$799,000 to be raised by private fundraising and donation. The Select Board does/does not recommend this appropriation.

Drafted by Library Trustees:

To see if the town will vote to raise and appropriate the sum of \$2,250,000 (gross budget) for the purpose of designing, engineering, building and equipping a new Public Library and Community Center, and to authorize the issuance of not more than \$1,000,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act RSA 33:1 et seq., as amended; and to authorize the Select Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Select Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Select Board to take any other action or to pass any other vote relative thereto, including, but not limited to, withdrawing \$371,000 from the Lee Library/Community Center Capital Reserve Fund created for this purpose, and withdrawing \$80,000 from the Library Capital Reserve Fund; with the balance to be raised through cost reductions, grants, private fundraising, donations and in-kind contributions. The Select Board does/does not recommend this appropriation.

Requires 3/5 ballot vote to pass.

ARTICLE 9 (Submitted by PETITION)

Majority vote required.

ARTICLE 10

To see if the Town will vote to raise and appropriate the sum of (\$000,000.00) for the purchase of a cab over design tanker meeting current NFPA 1901 Design Standards to replace the existing 1995 International Tanker and to authorize the withdrawal of (\$000,000) for this acquisition and to raise and appropriate the remaining balance of (\$000,000) from _____. (The Board of Selectmen recommends this appropriation.) Majority vote required.

ARTICLE 11

Shall the Town of Lee raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$X,XXX,XXX. Should this article be defeated, the default budget shall be \$3,670,759.79, which is the same as last year, with certain adjustments required by previous action of the Board of Selectmen or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The Board of Selectmen recommends this appropriation.) Majority vote required.

ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of four hundred and sixty-two thousand dollars (\$462,000) from general taxation to be deposited into the following

Capital Reserve Trust Funds. (The Board of Selectmen recommends this appropriation.) Majority vote required.

Accrued Benefits Trust	\$ 25,000
Fire Ponds and Cisterns CRF	\$ 20,000
Fire Equipment CRF	\$110,000
Highway Equipment CRF	\$ 40,000
Library CRF	\$ 7,000
Revaluation CRF	\$ 10,000
Highway Dept. Road/Bridge Improvement CRF	\$ 80,000
Town Building CRF	\$ 35,000
Transfer Station Equipment CRF	\$ 10,000

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of One hundred thousand dollars (\$100,000) to be deposited into the Lee Library/Community Center Capital Reserve Fund (The Board of Selectmen recommends this appropriation.) Majority vote required.

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of Twenty-five thousand dollars (\$25,000) to be deposited into the Recreation Capital Reserve Fund. (The Board of Selectmen recommends this appropriation.) Majority vote required.

ARTICLE 15

To see if the Town will vote to establish a contingency fund for Fiscal Year 2016 for unanticipated expenses that may arise and further to raise and appropriate XX dollars (\$XX,XXX) to go into the fund. This sum to come from the unassigned fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. The governing body shall annually publish a detailed report of all expenditures from the fund. (The Board of Selectmen recommends this appropriation.) Majority vote required.

ARTICLE 16

Shall the Town vote to authorize that expenditures from the Public Safety Special Duty Revolving Fund also be utilized for the purpose of purchasing and equipping police cruisers? The Town established this fund in 2011 pursuant to NH RSA 31:95-h to be expended for the purpose of public safety special duty only. Revenues received from outside agencies for special duty are deposited into this fund. (The Board of Selectmen recommends this article.) Majority vote required.

ARTICLE 17

Noise Study

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of Thirty-nine thousand, seven hundred and seventy-two dollars (\$39,772) for the purchase of a new police cruiser

equipped with new safety equipment. (The Board of Selectmen recommends this appropriation.) Majority vote required.

ARTICLE 19

To see if the Town will vote to authorize the Lee Select Board, under the provisions of NH RSA 31:19, to accept trust funds without further action by the Town, for a period of one year. The intent of this warrant article is to establish a trust fund for the purpose of supporting activities at the annual Lee Fair and the Fund may receive future donations. Withdrawals from the Fund will be made through vouchers executed by the Select Board and the Fund is totally expendable. (Recommended by the Board of Selectmen.) Majority vote required.

ARTICLE 20

Inserted at the request of Bruce Johnson, Webster Selectman:

“Resolved that the State of New Hampshire provide a comprehensive meaningful system of funding for State Education needs. To see if the Town will vote to ask our governor and our state legislators to reform state funding for education with that reform to be directed to significant reduction of property taxes. The record of the vote approving this article shall be transmitted by written notice from the Select Board to the governor and state legislators informing them of the instructions from their constituents within 30 days of the vote.”

To transact any other business which may legally come before this meeting.

GIVEN UNDER OUR HANDS AND SEAL THIS 21st DAY OF JANUARY 2015

David Cedarholm, Chairman

Carole Dennis

Scott Bugbee

Board of Selectmen for the Town of Lee

State of New Hampshire, County of Strafford, Town of Lee

We hereby certify that true attested copies of this Warrant were posted at the Town Clerk's Office, Public Library and the Public Safety Complex, on January , 2015 in compliance with RSA 39:5.

David Cedarholm, Chairman

Carole Dennis

Scott Bugbee

Board of Selectmen for the Town of Lee

Personally appeared, David Cedarholm, Carole Dennis, and Scott Bugbee who subscribed to the foregoing instrument before me, _____, Denise Duval, Notary Public.

Fiscal Year	Moderator	Rate	Annual Total
FY 2000	Dale Swanson	120.00/event	360.00
FY 2001	Dale Swanson	120.00/event	480.00
FY 2002	Dale Swanson	120.00/event	240.00
FY 2003	Dale Swanson	120.00/event	360.00
FY 2004	Dale Swanson	120.00/event	360.00
FY 2005	Dale Swanson	120.00/event	480.00
FY 2006	Dale Swanson	120.00/event	240.00
FY 2007	Dale Swanson	120.00/event	240.00
FY 2008	Dale Swanson	120.00/event	240.00
FY 2009	Dale Swanson	120.00/event	360.00
FY 2010	Jan Neill	180.00/event	180.00
FY 2011	Dick Wellington	200.00/event	200.00
FY 2011	Jan Neill	200.00/event	200.00
FY 2012	Jan Neill	120.00/event	360.00
FY 2013	Jan Neill	120.00/event	600.00
FY 2014	Jan Neill	120.00/event	243.00

Fiscal Year	Deputy Moderator	Rate	Annual Total
FY 2004	Phil Stetson	11.66/hr.	457.66
FY 2005	Phil Stetson	11.66/hr.	617.98
FY 2006	Phil Stetson	11.66/hr.	218.63
FY 2007	Phil Stetson	11.42/11.66/hr.	419.76
FY 2008	Phil Stetson	11.42/hr.	493.35
FY 2009	Phil Stetson	12.31/hr.	652.44
FY 2010	Phil Stetson	12.31/hr.	304.67
FY 2011	Phil Stetson	12.31/hr.	477.83
FY 2012	Phil Stetson	12.50/hr.	843.76
FY 2013	Phil Stetson	12.50/hr.	756.25
FY 2014	Phil Stetson	12.50/hr.	312.50

Fiscal Year	Supervisors Checklist	Rate	Annual Total
FY 2004	Various	8.02/hr.	342.71
FY 2005	Various	8.26/hr.	426.88
FY 2006	Various	8.77/hr.	1,448.85
FY 2007	Various	8.77/hr.	2,928.29
FY 2008	Various	8.77/hr.	2,928.99
FY 2009	Various*	12.31/hr.	2,712.72
FY 2010	Various*	12.31/hr.	912.18
FY 2011	Various*	12.31/hr.	2,703.72
FY 2012	Various*	12.50/hr.	3,281.95
FY 2013	Various*	12.50/hr.	3,458.68
FY 2014	Various**	12.50/hr.	1,485.56

*Carla Corey, Clara Kustra, Marian Kelsey

**Clara Kustra, Marian Kelsey, Bambi Miller

Fiscal Year	Ballot Clerks	Rate	Annual Total
FY 2004	Various	8.02/hr.	2,593.77
FY 2005	Various	8.26/hr.	3,970.12
FY 2007	Various	8.77/hr.	2,928.29
FY 2008	Various	8.77/hr.	2,928.99
FY 2009	Various*	9.50/hr.	2,712.72
FY 2010	Various*	9.50/hr.	912.18
FY 2011	Various*	9.50/9.79/hr.	2,703.72
FY 2012	Various*	9.64/hr.	3,281.95
FY 2013	Various*	9.64/hr.	3,458.68
FY 2014	Various*	9.64/hr.	1,485.56

*Pat Jenkins, Jackie Neill, Jan Neill, Penny Stetson, Mark Weir,

Mary Revins, Donna Eisenhard, Marianne Banks, Derek

Seeley, Suzanne DeRocchi, Caren Rossi, Joanne Q. Reed,

Karen Long, Mark Corey, Alice MacKinnon, Bambi Miller

MEMORANDUM

TO: Select Board
Town of Lee

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

DATE: December 29, 2014

RE: Land Use Change Tax
41 Kelsey Road
Tax Map 19 Lot 4-1400

I have attached a land use change tax form and a warrant form for the above referenced property. The subject is a new 2.94-acre parcel which had .99-acres merged from the original parcel (Map 19 Lot4) enrolled in the current use program. Abutting land has been transferred and as the subject is less than the minimum size requirement, it no longer qualifies for enrollment and a land use change tax is due.

The market value estimate listed was based on a review of the information from the 2011 revaluation as well as a market data of other parcels and my experience. The value estimate of \$4,000 as of the date of change is felt to be fair and reasonable. As such it is recommended that the attached forms be signed and a land use change tax bill in the amount of \$400 be issued.

If there are any questions or a meeting to discuss this matter is desired, please let me know.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
CURRENT USE LAND USE CHANGE TAX COLLECTOR'S WARRANT

TAX COLLECTOR'S WARRANT FOR TOWN/CITY

TOWN/CITY OF LEE		
STREET ADDRESS 7 MAST ROAD		
ADDRESS (continued)		
TOWN/CITY LEE	STATE NH	ZIP CODE+4 03861

COLLECTION OF LAND USE CHANGE TAX

State of New Hampshire, County of STRAFFORD	
To LINDA REINHOLD	Collector of Taxes
for the Town/City of LEE	in said County.
In the name of said State you are directed to collect the LAND USE CHANGE TAX in the list herewith committed to you, amounting in all of the sum of: Interest at 18% will be assessed after 30 days.	\$ 400.00
Given under our hands at	
This day of	
OWNER NAME NINA DAROIS	
OWNER ADDRESS 41 KELSEY ROAD, LEE NH 03861	
MAP 19	LOT 4-1400

SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS

TYPE OR PRINT NAME (in black ink) DAVID CEDARHOLM	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink) CAROLE DENNIS	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink) SCOTT BUGBEE	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
CURRENT USE LAND USE CHANGE TAX COLLECTOR'S WARRANT
 INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE

Assessing Officials shall complete Form A-5W, Tax Collectors Warrant, to assess the Current Use Land Use Change Tax, as approved by the board, to serve as a warrant with which the tax collector shall collect the tax from the property owner.

WHAT TO FILE

The Form A-5W, Current Use: Land Use Change Tax Collector's Warrant. Assessing officials shall submit Form A-5W, Current Use: Land Use Change Tax Collectors Warrant, as approved by the board, to the Tax collector to serve as a warrant with which the tax collector shall collect the tax.

WHERE TO FILE

Once completed and signed in black ink, this form and attachments shall be filed as follows:

Original and 2 copies: Local Tax Collector

TAX COLLECTORS PROCEDURES

Upon receipt of the land use change tax warrant and the prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice thereof. Such bill shall be mailed, at the latest, within 12 months of the date upon which the local assessing officials receive written notice of the change of use from the landowner or his agent, or within 12 months of the date the local assessing officials actually discover that the land use change tax is due and payable. Upon receipt of payment, but except for proceedings under RSA 79-A:7, II(e), the collector shall forward the original tax bill to the register of deeds of the county in which the land is located for the purpose of releasing recorded contingent liens required under RSA 79-A:5, VI. The tax bill shall state clearly whether all, or only a portion, of the land affected by the notice of contingent lien is subject to release. The recording fee charged by the register of deeds shall be paid by the owner of the land in accordance with the fees to which the register of deeds is entitled under RSA 478:17; 478:17-f or 478:17-g, I as applicable.

WHEN DUE

Payment of the land use change tax, together with the recording fees due the register of deeds, shall be due not later than 30 days after mailing of the tax bills for such tax, and interest at the rate of 18 percent per annum shall be due thereafter on any taxes not paid within the 30-day period.

COLLECTION OF UNPAID TAX

All land use change tax assessments levied under this section shall, on the date of the change in use, create a lien upon the land on account of which they are made and against the owner of record of such land or against the responsible party pursuant to RSA 79-A:7, II(e). Furthermore, such liens shall continue for a period of 18 months following the date upon which the local assessing officials receive written notice of the change of use from the landowner or his agent, or the date the local assessing officials actually discover that the land use change tax is due and payable, and such assessment shall be subject to statutory collection proceedings against real estate as prescribed by RSA 80.

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 the Property Appraisal Division at (603) 271-2687.

FORM

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

A-5

LAND USE CHANGE TAX

STEP 1 PROPERTY OWNER(S) AND RESPONSIBLE PARTY (if applicable)

PLEASE TYPE OR PRINT	LAST NAME DAROIS	FIRST NAME NINA	INITIAL
	LAST NAME	FIRST NAME	INITIAL
	RESPONSIBLE PARTY, IF OTHER THAN PROPERTY OWNER [RSA 79-A:7, II(e)]		
	STREET ADDRESS 41 KELSEY ROAD		
	ADDRESS (continued)		
	TOWN/CITY LEE	STATE NH	ZIP CODE+4 03861

STEP 2 PROPERTY LOCATION

PLEASE TYPE OR PRINT	STREET 41 KELSEY ROAD					
	TOWN/CITY LEE			COUNTY STRAFFORD		
	NUMBER OF ACRES 2.94	CHECK ONE: PARTIAL RELEASE <input checked="" type="checkbox"/> FULL RELEASE <input type="checkbox"/>		BOOK # 4262	PAGE # 437	
	MAP # 19	LOT # 4-14	MAP #	LOT #	MAP #	LOT #

STEP 3 LOCAL IDENTIFICATION OF LAND BEING DISQUALIFIED

(a) Owners Name of Record When Land Was First Classified LOMINSON, CARL	BOOK # 1052/1743	PAGE # 87/109
(b) Number of Acres Originally Classified		53
(c) Number of Acres Previously Disqualified		6.01
(d) Acres Disqualified per this Assessment		.99
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]		46

STEP 4 ASSESSMENT OF LAND USE CHANGE TAX

(a) Narrative description of the disqualification:	
SUBDIVISION AND TRANSFER - LESS THAN 10 CONTIGUOUS ACRES - EXCESS ACRES	
(b) Actual Date of Change in Use (MM/DD/YYYY)	07/29/2014
(c) Full and True Value at Time of Change in Use	\$ 4,000.00
(d) Land Use Change Tax [Step 4(c) x 10%]	\$ 400.00

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
LAND USE CHANGE TAX

STEP 5 SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS

TYPE OR PRINT NAME (in black ink) DAVID CEDARHOLM	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink) CAROLE DENNIS	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink) SCOTT BUGBEE	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

STEP 6 LAND USE CHANGE TAX NOTICE (TO BE COMPLETED BY LOCAL ASSESSING OFFICIALS)

PLEASE TYPE OR PRINT	LAST NAME DAROIS	FIRST NAME NINA	
	ADDRESS 41 KELSEY ROAD		
	ADDRESS (continued)		
	TOWN/CITY LEE	STATE NH	ZIP CODE+4 03861
(a) Date of Release (MM/DD/YYYY)			
(b) Date of Bill (MM/DD/YYYY)			
(c) Full and True Value at Time of Change in Use		\$	4,000.00
(d) Total Tax Due		\$	400.00

STEP 7 CHECKS PAYABLE TO AND MAILED TO (TO BE COMPLETED BY TAX COLLECTOR)

(a) Make Check Payable to:		TOWN OF LEE	
(b) Mail To:	NAME	TOWN OF LEE	
	ADDRESS	7 MAST ROAD	
	TOWN/CITY	STATE	ZIP CODE+4
	LEE	NH	03861
(c) Tax Collector's Office Location: 7 MAST RD, LEE, NH 03861			
(d) Tax Collector's Office Hours: MON 8AM-6PM, WED&FRI 8AM-4PM			
(e) Include a separate check in the amount of \$ _____ Payable to _____ for recording fee at County Register of Deeds.			
(f) Payment of this tax is due no later than 30 days after mailing of this bill. Interest, at the rate of 18% per annum, shall be due if this tax is not paid on or before _____			

STEP 8 ACKNOWLEDGMENT OF PAYMENT

SIGNATURE (in black ink) OF TAX COLLECTOR	DATE PAID
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LAND USE CHANGE TAX INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE

Local assessing officials shall complete Form A-5, Land Use Change Tax, to assess the use change tax on current use land where property previously classified as open space land and assessed at current use values on or after April 1, 1974 is changed to a use which does not qualify for current use assessment.

WHAT TO FILE

The Form A-5 shall be prepared by the local assessing officials and an original and two copies shall be submitted to the tax collector for collection of land use change tax. In accordance with Cub 309.03 Form A-5W shall serve as a warrant with which the tax collector shall collect the tax. The tax collector shall ensure that a copy of these instructions are provided to the land owner advising them of their appeal rights.

WHEN TO FILE

Pursuant to RSA 79-A:7, II(d), payment of Land Use Change Tax, together with the recording fees due the Register of Deeds, is due within 30 days after mailing of the tax bill. Interest at a rate of 18% will accrue on any unpaid tax after 30 days.

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
Copy:	Local Tax Collector

APEALS

Within 2 months of the notice of the tax date, and not afterwards, a land owner may apply in writing to the Selectmen or Assessors for an abatement of the Land Use Change Tax. If the Selectmen or Assessors neglect or refuse to abate the Land Use Change Tax, any person aggrieved may either apply in writing to the Board of Tax and Land Appeals or petition the County Superior Court within 8 months of the notice of the tax in accordance with RSA 79-A:10 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.nh.gov/btla. Be sure to specify that you are appealing the Land Use Change tax.

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 Property Appraisal Division at (603) 271-2687.

LINE-BY-LINE INSTRUCTIONS

STEP 1

Enter the complete name(s), address, municipality, state and zip code of the present owner(s) and/or responsible party [if other than owner pursuant to RSA 79-A:7, II(e)], being assessed the Land Use Change Tax in accordance with RSA 79-A:7. If there is more than two owners, submit a supplemental list of all owners names of record.

STEP 2

Enter the property location information of the land being disqualified in the spaces provided. Check whether this is a partial release or a full release.

STEP 3

- (a) Enter name and address of the owners of record when the land was first classified under Current Use, including the Book and Page where it was recorded.
- (b) Enter the number of acres originally classified under RSA 75:1.
- (c) Enter the number of acres previously disqualified from RSA 75:1.
- (d) Enter the number of acres disqualified per this Assessment.
- (e) Enter the number of acres remaining in Land Use Assessment. [Steps 3(b) minus 3(c) and 3(d)].

STEP 4

- (a) Provide a brief narrative description of the property subject to disqualification. (i.e. forest land converted to house lots.)
- (b) Enter the actual date of change in use in the following format: MM/DD/YYYY.
- (c) Enter the full and true value of the disqualified property at the time of the change in use.
- (d) Calculate the Land Use Change Tax by multiplying Step 4(c) by 10%. Enter the result on Step 4(d).

STEP 5

Signatures, in black ink, of a majority of the local selectmen/assessors in the spaces provided indicates approval.

STEP 6

Enter the name and mailing address of the present owners or responsible party responsible for payment of tax.

- (a) Enter the actual date of the change in use. [Same as Step 4(b)].
- (b) Enter the date of the Land Use Change tax notice.
- (c) Enter the Full and True Value of the land subject to Land Use Change as provided in RSA 75:1. [Same as Step 4(d)].
- (d) Enter the Land Use Change Tax Due as calculated on page 1 Step 4(d).

STEP 7

- (a) Enter the municipality to which checks are to be made payable. This should be the municipality in which the disqualified property is located.
- (b) Enter the name of the tax collector and the applicable mailing address to which payments should be remitted.
- (c) Enter the tax collector's office location.
- (d) Enter the hours of operation for the local tax collector.
- (e) Enter the applicable lien release recording fee to be remitted to the County Registry of Deeds and the proper county to which the fee is due.
- (f) Enter the final date the taxpayer has to pay the bill to avoid penalties.

STEP 8

The tax collector must sign and date in black ink to indicate when the tax is paid and then shall remit the original Form A-5 with the recording fee to the County Registry of Deeds.

To: **CHARLES COX** of Lee, New Hampshire in the **County of Strafford**:

Whereas, there is a vacancy in the office of the LIBRARY COMMUNITY CENTER BUILDING COMMITTEE and whereas we, the subscribers, have confidence in your ability and integrity to perform the duties of said office, we do hereby appoint you, the said named above, upon your taking the oath of office, and having this appointment and the certificate of said oath of office recorded by the Town Clerk, you shall have the powers, perform the duties and be subject to the liabilities of such office until June 2015.

Given under our hands, this 5th day of January, 2015

.....>

.....> **BOARD of SELECTMEN**

.....>

I, _____, do solemnly swear that I will faithfully and impartially discharge and perform all the duties incumbent on me as a member of the LIBRARY COMMUNITY CENTER BUILDING COMMITTEE according to the best of my abilities, agreeably to the rules and regulations of the constitution and laws of the **State of New Hampshire - So help me God.**

**STATE OF NEW HAMPSHIRE
STRAFFORD COUNTY**

Personally appeared the above named **CHARLES COX** took and subscribed the foregoing oath. Before me,

.....
Linda R. Reinhold, **Town Clerk**

Date: _____, 2015

Received and Recorded:
