

SELECT BOARD MEETING AGENDA

DATE: Tuesday, July 5, 2016 at 6:00 pm
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 limited to 3 minutes.

1. Call meeting to Order – 6:00 pm
2. Public Comment
3. Select Board – Request for Legislation
Discuss possible requests for proposed legislation to send to Lee's Legislative Representatives (as suggested by Senator Clark).
4. Julie Glover, Town Administrator
 - a. Leash Law – review draft
 - b. Audit Firm Selection
 - c. Mast Wheel Loan Agreement
 - b. Miscellaneous

5. Motion to accept the Consent Agenda as presented:

SIGNATURES REQUIRED

INFORMATION ONLY

Current Use Appeal to Board of Tax & Land Appeals

Individual items may be removed by any Select Board member for separate discussion and vote.

6. Motion to accept the Public and Non-Public Meeting Minutes from June 20, 2016.
7. Motion to accept Manifest #26 and Weeks Payroll Ending July 3, 2016.
8. Motion to enter into Non-Public Session – NH RSA 91-A:3 II (a) Personnel
9. Motion to seal the Non-Public Minutes (if necessary.) Roll call Vote required:
Chairman Bugbee _____ Selectman LaCourse _____ Selectman Brown _____
10. Miscellaneous/Unfinished Business
11. Adjournment

Posted: Town Hall, Public Safety Complex, Public Library and on leenh.org on July 1, 2016

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.

REGULATION OF DOGS

Pursuant to NH RSA 31:39, 41:11-a, and 466:39, the Lee Select Board adopts the following regulations regarding the restraining of dogs:

1. Leash Requirement. Except as provided below, all dogs on any property owned by the Town of Lee shall be restrained by a leash not exceeding eight (8) feet in fixed length or a retractable leash with stop control at all times. The owner or custodian must have the dog securely attached and capable of restraining said dog.

a. Conservation Lands/Areas - Dogs, and other pets, are allowed on Conservation Lands unless otherwise posted, with the following restrictions: pets must be under the control (as defined by RSA 466:31) of the owner or handler at all times and all pet waste shall be removed from the conservation area.

b. Areas Where Dogs Are Not Allowed - It shall be unlawful for any dog to be in _____ except for guide dogs leading blind persons, hearing ear dogs and other service dogs as provided in NH RSA 167-D.

2. Exceptions to Leash Requirement. This shall not apply in the following circumstances:

- A. When the dog is physically present in a structure or vehicle of the dog's owner or another person who has consented to be responsible for the dog;
- B. If Federal or state law requires otherwise.

3. Penalty.

Pursuant to RSA 469:39, any person guilty of violating this ordinance shall be fined as follows:

1 st offense:	\$ 25.00
2 nd & subsequent offenses:	\$ 50.00

Adopted by Lee Select Board on _____

Scott Bugbee, Chairman

John LaCourse, Selectman

Cary Brown, Selectman

31:39 Purpose and Penalties. –

I. Towns may make bylaws for:

(a) The care, protection, preservation and use of the public cemeteries, parks, commons, libraries and other public institutions of the town;

(b) The prevention of the going at large of horses and other domestic animals in any public place in the town;

41:11-a Town Property. –

I. The selectmen shall have authority to manage all real property owned by the town and to regulate its use, unless such management and regulation is delegated to other public officers by vote of the town, or is governed by other statutes, including but not limited to RSA 31:112, RSA 35-B, RSA 36-A:4, and RSA 202-A:6.

II. The authority under paragraph I shall include the power to rent or lease such property during periods not needed for public use, provided, however, that any rental or lease agreement for a period of more than one year shall not be valid unless ratified by vote of the town.

III. Notwithstanding paragraph II, the legislative body may vote to authorize the board of selectmen to rent or lease municipal property for a term of up to 5 years without further vote or ratification of the town. Once adopted, this authority shall remain in effect until specifically rescinded by the legislative body at any duly warned meeting provided that the term of any lease entered into prior to the rescission shall remain in effect.

41:11-b Enforcement of Regulations. – Any person who violates a regulation established under RSA 41:11 or 41:11-a, and for which no penalty is otherwise provided under title XXI pertaining to motor vehicles, shall be guilty of a violation.

466:30-a Dog Control Law. – (Lee adopted in 1980 and rescinded in 1981)

I. Notwithstanding any other provisions of this chapter, it shall be unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, for guarding, working, or herding livestock, as defined in RSA 21:34-a, II(a)(4), for supervised competition and exhibition, or for training for such. For the purpose of this section, "accompanied" means that the owner or custodian must be able to see or hear, or both, or have reasonable knowledge of where the dog is hunting, where training is being conducted, where trials are being held, or where the dog is guarding, working, or herding livestock. Nothing herein provided shall mean that the dog must be within sight at all times.

II. In this section, "at large" means off the premises of the owner or keeper and not under the control of any person by means of personal presence and attention as will reasonably control the conduct of such dog, unless accompanied by the owner or custodian.

III. Any authorized person may seize, impound or restrain any dog in violation of this section and deliver said dog to a person or shelter authorized to board dogs. Such dogs shall be handled as strays or abandoned dogs pursuant to applicable laws.

IV. In addition to impounding a dog found at large or in violation of this section, any local law enforcement officer may issue, in the name of the owner or keeper of such dog, a notice of violation for a nuisance dog pursuant to RSA 466:31, II(a).

V. The provisions of this section shall not be effective in any city or town unless adopted by a city or town pursuant to RSA 466:30-b.

466:30-b Referendum. –

I. (a) Any city or town desiring to adopt the provisions of RSA 466:30-a may do so by approving as described in paragraph II or III the following question: "Shall we adopt the provisions of RSA 466:30-a which make it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such?"

(b) The ballot containing the question shall include 2 squares next to the question allowing the voter to vote "Yes" or "No." If no cross is made in either of the squares, the ballot shall not be counted on the question.

(c) If a majority of those voting on the question vote "Yes," RSA 466:30-a shall apply within the city or town.

II. (a) In a town, the question shall be included in the annual meeting warrant upon a vote of the selectmen or upon application of voters according to the provisions of RSA 39:3 for annual meetings.

(b) The selectmen shall hold a public hearing on the question at least 15 days but not more than 30 days before the annual meeting. Notice of the hearing shall be posted in 2 public places in the town and published in a newspaper of general circulation in the town at least 7 days in advance.

(c) Voting shall be by official ballot if that system has been adopted by the town. In other towns, voting shall be by a special ballot prepared by the clerk.

III. In a city, the question shall be placed on the official ballot for any regular municipal election upon a vote of the city council or upon submission to the city council of a petition signed by 5 percent of the registered voters.

IV. Any town or city which has adopted RSA 466:30-a may rescind its adoption by majority vote of those voting on the question submitted to the voters in the same manner as provided for adoption under paragraph II or III. The question on rescission shall read: "Shall we rescind our adoption of RSA 466:30-a concerning dog control so that it will no longer be unlawful for a dog to run at large in this town (or city)?"

V. A town or city which either does not adopt, or rescinds its adoption of, RSA 466:30-a, may adopt other ordinances pertaining to dogs running at large under RSA 31:39 or RSA 47:17, XI.

466:31 Dogs a Menace, a Nuisance or Vicious. – Applies to any City or Town without adopting an ordinance

I. [Repealed.]

II. Under this section, a dog is considered to be a nuisance, a menace, or vicious to persons or to property under any or all but not limited to the following conditions:

(a) If a dog is "at large," which means it is off the premises of the owner or keeper and not under the control of any person by means of personal presence and attention as will reasonably control the conduct of such dog, unless accompanied by the owner or custodian. This subparagraph shall not include a dog which is being used for hunting, supervised competition, exhibition, or training for such activities if accompanied by the owner or custodian, or a dog which is guarding, working, or herding livestock, as defined in RSA 21: 34-a, II(a)(4), meaning that the owner or custodian must be able to see or hear the dog, or have reasonable knowledge of where the dog is hunting or herding, or where training is being conducted or where trials are being held, provided that such dog does not have to be within sight at all time;

(b) If it barks for sustained periods of more than 1/2 hour, or during the night hours so as to disturb the peace and quiet of a neighborhood or area, not including a dog which is guarding, working, or herding livestock, as defined in RSA 21:34-a, II(a)(4);

(c) If it digs, scratches, or excretes, or causes waste or garbage to be scattered on property other than its owner's;

(d) If any female dog in season (heat) is permitted to run at large or be off the premises of the owner or keeper during this period except when being exercised on a leash by a responsible adult. At all other times such dog shall be confined within a building or enclosure in such manner that she will not come in contact (except for intentional breeding purposes) with a male dog. A female dog in heat shall not be used for hunting;

(e) If it growls, snaps at, runs after, or chases any person or persons not on the premises of the owner or keeper;

(f) If it runs after, or chases bicycles, motor vehicles, motorcycles, or other vehicles being driven, pulled or pushed on the streets, highways, or public ways;

(g) If, whether alone or in a pack with other dogs, it bites, attacks, or preys on game animals, domestic animals, fowl or human beings.

II-a. If the skin of a person has been punctured by a dog and the incident was reported, including the identity of the dog and its owner, to the animal officer, if any, or to the town clerk, such officer or clerk shall, within 24 hours, notify the injured person, or, in the case of a minor, the minor's parent or guardian, whether, according to town records, the dog has been appropriately immunized against rabies.

III. (a) Any person who fails, by appropriate action including but not limited to restraining an animal from running at large, or otherwise effectively abating a nuisance found such under the provisions of this section, or who fails to comply with any other provisions of this section after being so ordered, shall have the person's dog taken into custody by the police of the city, constable of the town, or other person authorized by the town and such disposition made of the dog

as the court may order.

(b) Notwithstanding RSA 466:31-a, if a law enforcement officer does not witness the nuisance behavior, the name of the complainant shall be released as public information before any fine under RSA 466:31-a shall be levied.

466:31-a Penalties. –

I. Any person who violates any provision of RSA 466:31 shall be guilty of a violation; provided that if such person chooses to pay the civil forfeiture specified in paragraph II, the person shall be deemed to have waived the right to have the case heard in district or municipal court and shall not be prosecuted or found guilty of a violation of RSA 466:31. Any person who does not pay the civil forfeiture specified in paragraph II shall have the case disposed of in district or municipal court.

II. Any person who violates any of the provisions of RSA 466:31 shall be liable for a civil forfeiture, which shall be paid to the clerk of the town or city wherein such dog is owned or kept within 96 hours of the date and time notice is given by any law enforcement officer or other person authorized by the town to the owner or keeper of a dog in violation of RSA 466:31. If the forfeiture is paid, said payment shall be in full satisfaction of the assessed penalty. The forfeiture shall be in the amount as specified for the following violations:

(a) \$25 for the first nuisance offense under RSA 466:31, II(a), (b), (c) or (d); \$100 for the second or subsequent nuisance offense committed within 12 months of the first nuisance offense under RSA 466:31, II(a), (b), (c) or (d).

(b) \$50 for the first menace offense under RSA 466:31, II(e) or (f); \$200 for the second or subsequent menace offense committed within 12 months of the first menace offense under RSA 466:31, II(e) or (f).

(c) \$100 for the first vicious offense under RSA 466:31, II(g).

(d) \$400 for the second or subsequent vicious offense committed within 12 months of the first vicious offense under RSA 466:31, II(g).

III. Any person who pays a civil forfeiture specified in paragraph II 2 times in any 12-month period according to the records of the town or city clerk, may not pay a civil forfeiture for subsequent violations of RSA 466:31 in that 12-month period, but shall have those cases disposed of in district or municipal court. In the case of a vicious dog, as described by RSA 466:31, II(g), where its behavior presents a threat to public safety, immediate district court or municipal court proceedings may be initiated in lieu of the civil forfeiture.

466:39 City or Town Bylaws. – The local governing body may make such additional bylaws and regulations concerning the licensing and restraining of dogs as it deems reasonable, and may affix penalties not exceeding \$50 for a breach thereof. Such bylaws and regulations shall relate only to dogs owned or kept in such city or town, and the annual fee required for a license shall in no case be more than \$1 in addition to the sum hereby required.

OF ORDER TO ABATE NUISANCE

To _____ of _____

You are hereby notified and required to abate the nuisance caused by your dog _____ License No. _____ because of its violation of the following section(s) of **RSA 466:31 II.**

Section(s) which apply are checked:

- A. If a dog is "at large," which means it is off the premises of the owner or keeper and not under the control of any person by means of personal presence and attention as will reasonably control the conduct of such dog, unless accompanied by the owner or custodian. This subparagraph shall not include a dog which is being used for hunting, supervised competition, or exhibition or training for such activities if accompanied by the owner or custodian, or a dog which is guarding, working or herding livestock, as defined in RSA 21:34-a, II(a)(4), meaning that the owner or custodian must be able to see or hear the dog, or have reasonable knowledge of where the dog is hunting or herding, or where training is being conducted or where trials are being held, provided that such dog does not have to be within sight at all time;
- B. If it barks for sustained periods of time of more than ½ hour or during the night hours so as to disturb the peace and quiet of neighborhood or area, not including a dog which is guarding, working, or herding livestock, as defined by RSA 21:34-a, II(a)(4).
- C. If it digs, scratches, or excretes, or causes waste or garbage to be scattered on property other than its owner's.
- D. If any female dog in season (heat) is permitted to run at large or be off the premises of the owner or keeper during this period except when being exercised on a leash by a responsible adult. At all other times such dog shall be confined within a building or enclosure in such a manner that she will not come in contact (except for intentional breeding purposes) with a male dog. A female dog in heat shall not be used for hunting.
- E. If it growls, snaps at, runs after or chases any person or persons not on the premises of the owner or keeper.
- F. If it runs after, or chases bicycles, motor vehicles, motorcycles, or other vehicles being driven, pulled or pushed on the streets, highways, or public ways.
- G. If whether alone or in pack with other dogs, it bites, attacks, or preys on game animals, domestic animals, fowl or human beings.
- H. **RSA 466:1 Procuring License; Tag.** Every owner or keeper of a dog 4 months old or over shall annually, cause it to be registered, numbered, described and licensed for one year in the office of the clerk of the city or town in which the dog is kept, and shall cause it to wear around its neck a collar to which shall be attached a metal tag with the following information thereon: the name of the city or town, year of issue or license and its registered number. The tag and license shall be furnished by the clerk at the expense of the city or town. Regardless of when the license is obtained, the license shall be effective from May 1 of each year to April 30 of the subsequent year.

I certify this is a true copy

Chief of Police

RETURN OF SERVICE

A certified copy of this notice was delivered to the (owner) or (keeper) on _____, 20____, at _____ (a.m.) (p.m.).

Signature of Officer

NOTICE TO PERSON SUMMONED FOR DOG VIOLATION

New Hampshire State Law provides that:

I. Any person who violates any provision of RSA 433:31 shall be guilty of a violation; provided that if such person chooses to pay the civil forfeiture specified in paragraph II, the person shall be deemed to have waived the right to have the case heard in district or municipal court and shall not be prosecuted or found guilty of a violation of RSA 466:31. Any person who does not pay the civil forfeiture specified in paragraph II shall have the case disposed of in district or municipal court.

II. Any person who violates any of the provisions of RSA 466:31 shall be liable for a civil forfeiture, which shall be paid to the town clerk of the town or city wherein such dog is owned or kept within 96 hours of the date and time notice is given by any law enforcement officer to the owner or keeper of a dog in violation of RSA 466:31. If the forfeiture is paid, said payment shall be in full satisfaction of the assessed penalty. The forfeiture shall be in the amount as specified for the following violations:

(a) \$25 for the first nuisance offense under RSA 466:31, II(a),(b),(c) or (d); \$50 for the second nuisance offense committed within 12 months of the first nuisance offense under RSA 466:31, II(a),(b),(c) or (d).

(b) \$50 for the first menace offense under RSA 466:31, II(e) or (f); \$100 for the second or subsequent menace offense committed within 12 months of the first menace offense under RSA 466:31, II(e) or (f).

(c) \$100 for the first vicious offense under RSA 466:31, II(g)

(d) \$200 for the second and subsequent vicious offense committed within 12 months of the first vicious offense under RSA 466:31 II(g)

III. Any person who pays a civil forfeiture specified in paragraph II 2 times in any 12-month period according to the records of the town or city clerk, may not pay a civil forfeiture for subsequent violations of RSA 466:31 in that 12-month period, but shall have those cases disposed of in district or municipal court. In the case of a vicious dog, as described by RSA 466:31, II(g), where its behavior presents a threat to public safety, immediate district court or municipal court proceedings may be initiated in lieu of civil forfeiture.

For Violations of RSA 466:1:

Whoever is the owner or keeper of a dog and who fails to license or renew the dog license pursuant to RSA 466:1 shall forfeit \$25 to the town or city clerk of the municipality in which the dog is kept. If the forfeiture is not made to the town or city clerk within 15 calendar days of the notice of forfeiture, the case may be disposed of in a district court as a violation with a fine not to exceed \$50, notwithstanding the provisions of RSA 651:12, IV. A forfeiture shall not relieve the owner or keeper of the requirement of proper licensing of the dog as required by RSA 466:1. This section shall also apply to cats, if the municipality licenses cats. Any forfeitures collected under this section may be retained by the city or town for the administration and enforcement of this chapter.

Within the last 12 months you have received an abatement notice for your dog. Cause has been shown that your dog has violated that abatement notice. The attached summons has been issued. If you wish to pay the civil violation defined in the law, you may do so at the Lee Town Clerk's Office, Lee Town Hall, on Monday, Wednesday, or Friday.

If you do not pay the fine within the prescribed time, or you wish to have your case heard in Durham District Court, you should appear at the Court on the date and at the time specified on the summons. That date will be an arraignment date. If you enter a plea of not guilty, the court will set a date for trial.

June 29, 2016

Board of Selectmen
Town of Lee
7 Mast Road
Lee, New Hampshire 03861

This engagement letter confirms our acceptance and understanding of the terms and objectives of our engagement and the nature and limitations of the services that Vachon Clukay & Company PC will provide to the Town of Lee, New Hampshire.

Scope and Objective of the Audit

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Town as of and for the year then ended June 30, 2016, and certain required supplementary information accompanying the basic financial statements, such as the management's discussion and analysis and budgetary comparison information.

The objective of our audit is the expression of an opinion about whether the Town's financial statements are fairly presented, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedule of funding progress for other post-employment benefits, the schedule of the proportionate share of the net pension liability, and the schedule of contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Responsibilities of the Auditor

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant

accounting estimates made by the Town's management, as well as evaluating the overall presentation of the financial statements.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit procedures may include tests of documentary evidence supporting the transactions recorded in the accounts, test of the physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

An audit includes obtaining an understanding of the entity and its environment, including its internal control sufficient to assess the risks of material misstatement of the financial statements whether due to error or fraud and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, we are responsible for communicating to you and those charged with governance internal control related matters that are required to be communicated under Statements on Auditing Standards.

We will apply certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consists of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we will obtain during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures will not provide us with sufficient evidence to express an opinion or provide any assurance.

Robert L. Vachon, CPA, is responsible for supervising the engagement and authorizing the signing of our report. We expect the audit engagement will require 5 days of on-site procedures. Our scheduling is contingent on the completion of the year-end closing and adjusting process prior to our arrival to begin the fieldwork. We may experience delays in completing our audit procedures as a result of your staff's availability or delays in your financial closing process.

In addition, we will provide the Town with the following non-attest services:

- Prepare the financial statements based on information in the trial balance and other relevant information that is provided by, and is the responsibility of, management.
- Preparation of depreciation schedules using estimated useful lives and depreciation methods determined by you.
- Preparation of the State of New Hampshire Form MS-535

Our professional standards require that we remain independent with respect to our audit clients, including those situations when we also provide non-attest services, such as those identified above. As a result, you accept the responsibilities set forth below related to our performance of non-attest service as a part of this engagement:

- Assume all management responsibilities.
- Oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience.
- Evaluate the adequacy and results of the services performed.
- Accept responsibility for the results of the services.

It is our understanding that Julie Glover, Town Administrator, who understands the services to be performed sufficiently to satisfy management's responsibilities for oversight related to the non-attest services, has been designated by the Town to oversee the non-attest services. If any issues or concerns in this area arise during the course of our engagement, we will discuss them with you prior to continuing with the engagement.

Limitations of the Audit

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

In making our risk assessments, we consider internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Our audit cannot be relied upon to disclose all errors, fraud, or illegal acts that may exist. However, we will inform the Town of any material errors, fraud, or illegal acts that come to our attention, unless they are clearly inconsequential.

Management's Responsibilities

Our audit will be conducted on the basis that the Town's management and the Board of Selectmen acknowledge and understand that they have the following responsibilities:

- a. The preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America. This responsibility includes the establishment and maintenance of adequate records and effective internal controls over financial reporting, the selection and application of accounting principles, and the safeguarding of assets.
- b. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- c. For adjusting the financial statements to correct material misstatements that are identified during our audit procedures and that we bring to management's attention.
- d. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the Town from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and the Board of Selectmen written confirmation concerning representations made to us in connection with the audit. Management's and the Board

of Selectmen's failure to provide representations to our satisfaction will preclude us from issuing our audit report. This management representation letter will confirm to us that the effects of any uncorrected misstatements aggregated by us during the audit engagement are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Fees

Our fee for the audit will not exceed \$10,360 plus an additional \$2,000 if a single audit is required.. This fee is based on anticipated cooperation from, and availability of, your personnel, the expectation that the Town's records will be in good condition, and the assumption that unexpected circumstances will not be encountered during the audit. If we believe that significant additional time is likely to be necessary in order to complete our audit procedures, we will attempt to discuss it with you and arrive at a new fee estimate before we incur significant additional fees or costs.

Distribution of the Auditor's Report

Our report on the financial statements must be associated only with the financial statements that were the subject of our audit engagement. You may make copies of our report but only if the entire financial statements are reproduced and distributed with our report. You may not use our report with any other financial statements that are not the subject of this audit engagement.

Reporting

We will issue a written report upon the completion of our audit of the Town's financial statements. Our report will be addressed to the Board of Selectmen of the Town. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the audit engagement. If our opinion is modified, then we will discuss the reasons with you in advance.

Accounting principles generally accepted in the United States of America require that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits. Management has informed us that the Town's financial statements will not include an estimated liability for other-postemployment benefits in its governmental activities. The effect of this departure on the governmental activities will not be determined.

Our audit will be conducted for the purpose of forming an opinion on the financial statements as a whole. The combining nonmajor governmental and fiduciary fund financial statements will be presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and will be derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information will be subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. We will express an opinion about whether the supplementary information is fairly stated in all material respects to the financial statements as a whole.

We will also issue a written report on internal controls and required communications to those charged with governance upon completion of the audit.

If the above terms are acceptable to the Town and the services outlined are in accordance with your understanding, then please sign the enclosed copy of this letter in the space provided and return it to us.

Sincerely yours,

Vachon Clukay & Company PC

ACCEPTED AND AGREED:

This engagement letter sets forth the entire understanding of the Town of Lee, New Hampshire with respect to the services to be provided by Vachon Clukay & Company PC:

Signature: _____

Print Name: _____

Title: Chairman, Board of Selectmen

Date: _____

 **VACHON CLUKAY
& COMPANY PC**

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

June 29, 2016

Julie Glover
Town Administrator
Town of Lee
7 Mast road
Lee, New Hampshire 03841

Dear Ms. Glover:

You requested our billing rates for additional services:

For audit related services, we will use the same rate as the proposed audit rate which includes a 20% discount:

Shareholder	\$125
Audit Manager	\$145
Senior Staff	\$112
Other Staff	\$100 - \$110 depending upon who provides the services

For any kind of forensic work (Fraud):

Shareholder	\$175
Audit Manager	\$145
Senior Staff	\$125
Staff	\$115

Most work will be at the reduced rate unless it requires a significant amount of research.

For your information, as long as the Town meets the criteria in the proposal, we will never increase our fee. If we made a mistake in budgeting, it is our fault not the Towns.

Respectfully submitted,



Robert L. Vachon, President



**TOWN OF LEE
250TH ANNIVERSARY COMMITTEE
7 MAST ROAD
LEE, NH 03861**

EQUIPMENT LOAN AGREEMENT

This Equipment Loan Agreement (“AGREEMENT”) is made by and between the Webster, NH Historical Society, 1220 Battle Street, Webster, NH (“Lending Party”) and the Town of Lee, NH 7 Mast Road, Lee, NH (“LEE, NH”), through its duly authorized Lee 250th Anniversary Committee (“COMMITTEE”).

1. **The Equipment** - is a set of restored, antique “Mast Wheels,” (“WHEELS”) currently located in a (so-called) Horse Shed on the property of the Lending Party in Webster, NH.
2. **Term of Loan.** The Term of this AGREEMENT shall be from July 12, 2016 to July 27, 2016, (“Term”) unless sooner terminated by the COMMITTEE by return of the WHEELS on an earlier date. The Equipment shall remain the property of the Lending Party at all times.
3. **Transportation of Equipment.** The COMMITTEE will be responsible for transporting the WHEELS to and from their current location in a Shed located on the property of the Lending Party to Lee, NH.
4. **No Payment.** Lending Party and LEE, NH agree that each party’s performance of this AGREEMENT constitutes full consideration and that LEE, NH is not obligated to pay for the use of the WHEELS.
5. **Maintenance and Repair.** COMMITTEE assumes all responsibility for maintenance and repair of the WHEELS while they are in the care, custody and control of COMMITTEE. The COMMITTEE will also be responsible for repairing any damage caused to the shed and surrounding property while removing the WHEELS.
6. **Damage and Loss.** LEE, NH will be responsible for loss or damage occurring to the Equipment as a result of COMMITTEE’s use of the WHEELS from the time the COMMITTEE assumes custody until the WHEELS are returned to the Lending Party, reasonable wear and tear excepted. LEE, NH will obtain insurance coverage against such loss or damage up to the cash value of the WHEELS, which is estimated to be Twenty-Eight Thousand, Two Hundred Fourteen dollars and 52 cents (\$28,214.52.) The Lending Party accepts no responsibility for the injury to

any person or damage to property in any way associated with the COMMITTEE's use of WHEELS during the term of the loan.

7. **Entire Agreement.** This AGREEMENT contains the entire agreement of the parties and there are no representations, inducements or other provisions other than those expressed herein. All changes, additions or deletions to this AGREEMENT shall be in writing and executed by the authorized representatives of both parties.

8. **Governing Law.** This AGREEMENT and the rights and obligations of the parties hereto shall be interpreted, construed and enforced in accordance with the laws of the State of New Hampshire.

Signed on behalf of the Lending Party:

Name: _____

Date: _____

Signed on behalf of the COMMITTEE:

Name: _____

Date: _____

State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair
Albert F. Shamash, Esq., Member
Theresa M. Walker, Member

Anne M. Stelmach, Clerk

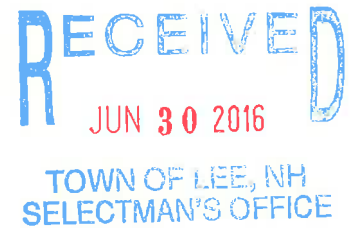


Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

June 29, 2016

Hickory Nut Farm
c/o Donna-Lee Woods & Philip Tambling
22 York Lane
Lee, NH 03861

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



Re: #28009-16CU, Hickory Nut Farm v. Town of Lee

Dear Ms. Woods and Mr. Tambling and Board Members:

Please be advised the above-captioned appeal was originally filed on May 31, 2016 and assigned Docket No.: 28003-16CU. However, because the statutory filing fee was not submitted, the appeal was dismissed on June 24, 2016.

On June 23, 2016, the Taxpayer submitted the filing fee and the appeal form. Unfortunately, our office sent the incorrect appeal form to the Taxpayer and that is why a land use change tax appeal form was submitted. The appeal is a current use appeal.

If you have any questions, please feel free to contact me.

Very truly yours,

A handwritten signature in cursive script that reads "Anne M. Stelmach".

Anne M. Stelmach, Clerk

AMS/lmm

State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair
Albert F. Shamash, Esq., Member
Theresa M. Walker, Member

Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

June 29, 2016

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

Re: Hickory Nut Farm v. Town of Lee
Docket No.: #28009-16CU

Please complete and return to the BTLA, within thirty (30) days of the above date, a copy of this checklist along with the following documents.

- (A) A copy of the original application for current use, including the map;
- (B) A copy of the recording of the land in current use at the Registry of Deeds. RSA 79-A:5, VI;
- (C) A copy of the denial letter sent to the Taxpayer; and
- (D) A copy of each assessment-record card for all property owned by the same Taxpayer.

- (1) Please list each name on the tax bill. _____
- (2) Was an application for current use filed on this property by April 15, 2014? _____
If so, on what date? _____
- (3) On what date was the Taxpayer notified in writing of the denial or different classification? _____
- (4) Please list how many properties are owned by the Taxpayer, whether or not appealed, providing a copy of each assessment-record card indicating any lots in current use.
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____
- (5) Will this appeal be defended by someone contracted by the municipality? If yes, by whom?
Note: *This information shall constitute an Appearance under Tax 201.08.*
Contracted Assessing Firm Name: _____
Address and Phone Number: _____

CERTIFICATION

I hereby certify a completed and legible copy of this checklist, with all attachments, was mailed or hand delivered this date to the Taxpayer/Taxpayer Representative.

Dated:
Enc.: Copy of Appeal Document

Telephone: 603-271-2578
TDD Access: Relay NH
Visit our website at: www.nh.gov/btla

Signature _____
Title _____

RSA 79-A:10 LAND USE CHANGE TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

SECTION A. Person(s) Appealing (Owner(s)/Taxpayer(s))

Name: Donna-Lee Woodruff
Mailing Address: 22 York Lane Lee NH 03861
Telephone Number: (Work) 603/659-6825 (Home) 603/312-5184

SECTION B. Representative if other than Owner(s)/Taxpayer(s) (Must Also Complete Section A)

Name: _____
Mailing Address: _____
Telephone Number: (Work) _____ (Home) _____

RECEIVED

JUN 27 2016

FILED

6/23/16

NH Board of Tax & Land Appeals

SECTION C. Property Appealed

Name of Municipality: Lee

List the tax map and lot number and the actual street address of each property appealed and include a brief description and the assessment. (Attach additional sheets if needed.)

Tax Map & Lot	Address	Description	Assessment
32 1-1	22 York Lane	4.45 ac lot	\$ 369,000

SECTION D. LUCT Information

Change Date: 2013 LUCT Amount: ^{not} determined Full value Assessment: 369,000

Event causing imposition of LUCT: current use - agricultural

SECTION E. Comparable Properties

List the properties you are relying upon to show overassessment of the LUCT.

Tax Map & Lot	Address	Description	Assessment
please see previous communication			

SECTION F. LUCT Bill:

Attach a copy of the Municipality's LUCT bill, your written appeal to the Municipality, and any written response from the Municipality.

SECTION G. Reasons for Appeal

The Taxpayer has the burden to prove the LUCT was improperly assessed or was excessive. Therefore, state with specificity the reasons supporting your appeal. Specificity will depend on the appeals' basis and could include statements such as: (1) the Municipality erred in removing the land from current use and thereby imposing any LUCT; (2) the LUCT was excessive compared to the property's value on the change use date; and (3) the Municipality used an incorrect change use date, resulting in an excessive LUCT. (Attach additional sheets if needed.)

Please see previous communication

SECTION H. Certification by Appealing Party(ies)

By signing below, the appealing party(ies) certifies and swears under the penalties of RSA ch. 641 (check to ensure compliance):

- An abatement application was timely filed with the Municipality and the application included the appealed property(s);
- An inventory form was timely filed (if required by the Municipality);
- The Municipality has responded to my abatement application, or six months have passed since the notice of LUCT; and
- The appeal has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 6-22-16

Donna-Lee Woods
(Signature)

Print

Donna-Lee Woods, owner
Name & Title

Date: 6/22/16

Philip S. T. Tamburino
(Signature)

Print

PHILIP S. TAMBURINO
Name & Title

SECTION I. Certification and Appearance by Representative (If Other Than Owner(s)/Taxpayer(s))

By signing below, the appealing party's(ies') representative certifies and swears under penalties of RSA ch. 641:

1. All (certifications) in Section H are true;
2. The appealing party has authorized this representation; and
3. A copy of this form was sent to the client.

Date: _____

Donna
(Signature)

Print

Name & Title

State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair
Albert F. Shamash, Esq., Member
Theresa M. Walker, Member

Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

Hickory Nut Farm

v.

Town of Lee

Docket No. 28003-16CU

ORDER

This "Order" relates to the Taxpayer filing an Appeal Document form without the required filing fee of \$65.00. The Board of Tax and Land Appeals, on its own motion, places the Taxpayer in default, pursuant to Tax 203.03(f).

If the Taxpayer does not cure the default by submitting the required filing fee of \$65.00 within ten (10) days of the clerk's date, the Board shall dismiss the appeal. Enclosed is a current use appeal form for completion and submission to the Board.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

A handwritten signature in black ink, appearing to read "Anne M. Stelmach".

Anne M. Stelmach, Clerk

Per Order of the Board

CERTIFICATION

I hereby certify that copies of the foregoing Order have this date been mailed, postage prepaid, to: Hickory Nut Farm, c/o Donna-Lee Woods & Philip Tambling, 22 York Lane, Lee, NH 03861.

Date: June 3, 2016

A handwritten signature in black ink, appearing to read "Anne M. Stelmach".

Anne M. Stelmach, Clerk

Remit To		2016 LEE PROPERTY TAX – BILL 1 OF 2			
TOWN OF LEE TAX COLLECTOR'S OFFICE 7 MAST ROAD LEE, NH 03861 Temp - Return Service Requested		TAMBLING, PHILIP S			
		Map	Lot	Sub	Net Value
		000032	000001	000100	\$ 369,600
		Parcel Location			Acres
		22 YORK LANE			4.600
12% APR Charged After 07/01/2016		Invoice	Summary of Taxes		
Questions on ASSESSMENT must be directed to the Assessor/Selectmen (603) 659-54 Questions on errors may be directed to the Tax Collector. See back for important info.		2016P01028104	First Bill: \$ 5,407.00		
Billed To		Billing Date		- Abated/Paid: \$ 0.00	
TAMBLING, PHILIP S WOODS, DONNA-LEE 22 YORK LANE LEE, NH 03861-6505		05/25/2016			
		Payment Due Date		- Vet. Credits: \$ 0.00	
		07/01/2016			
		Amount Due:		\$ 5,407.00	
		Amount Enclosed:			
		PAST DUE AMOUNTS		\$ 5,810.91	

Please return top copy with your payment.

Tax Collector Office Hours		2016 LEE PROPERTY TAX – BILL 1 OF 2			
TOWN OF LEE MONDAY 8:00 AM TO 6:00 PM WEDNESDAY & FRIDAY 8:00 AM TO 4:00 PM 603 659-2964 Tax Collector: Linda R. Reinhold Questions on ASSESSMENT must be directed to the Assessor/Selectmen (603) 659-5414 Questions on errors may be directed to the Tax Collector. See back for important info.		TAMBLING, PHILIP S			
Map	Lot	Sub	Pg-Line		
000032	000001	000100	0281-04		
Parcel Location			Acres		
22 YORK LANE			4.600		
Tax Rates		Assessments	Invoice	Summary Of Taxes	
County:	\$ 1.48	Land: 106,600	2016P01028104	First Bill: \$ 5,407.00	
School:	\$ 9.21	Current Use Credit: 0	Billing Date		
Town:	\$ 2.71	Buildings: 263,000	05/25/2016		- Abated/Paid: \$ 0.00
State Education:	\$ 1.23	Total: 369,600	Payment Due Date		- Vet. Credits: \$ 0.00
			07/01/2016		
		Interest Rate	Amount Due:		\$ 5,407.00
		12% APR After 07/01/2016			
		PAST DUE AMOUNTS		\$ 5,810.91	

RECEIVED

JUN 01 2016

FILED

5/31/16

HICKORY NUT FARM

22 York Lane

Lee NH 03861

NH Board of Tax & Land Appeals

Board of Tax and Land Appeals

Johnson Hall

107 Pleasant Street

Concord, NH 03301

May 30, 2016

Dear Board Members:

Hickory Nut Farm is a state registered and inspected goat milk dairy. Our products include a variety of cave aged cheeses, Yogoatgurt, Fudges and Waddles and soaps. Presently we are milking 63 Ladies. They and their buddies live and forage on our 4 acres of land.

We submitted an application to the Town of Lee for a current use tax reduction and was turned down. Attached please find their letter of refusal and our letter accompanied by the Current Use Application we sent to them.

We are asking for your help in this matter. Our goat milk products are providing healthful benefits to our customers and we need all the help we can get to make Hickory Nut Farm financially viable.

Sincerely,

Donna-Lee Woods

TOWN OF LEE, NEW HAMPSHIRE

7 Mast Road
Lee, New Hampshire 03861
Telephone 603-659-5414

April 25, 2016

Donna-Lee Woods
Philip Tambling
22 York Lane
Lee, NH 03861

RE: Current use application
Tax Map 32 Lot 1-100

Dear Ms. Woods and Mr. Tambling,

The above referenced application has been received. Upon review it appears that you do not qualify for enrollment as your income is not from the sale of agricultural or horticultural crops as is required, but rather the sale of goat milk items. On the following page, I have provide a portion of the current use program booklet rules/guidelines regarding this aspect.

As you stated you had been made aware that it is viable for income and/or acreage, this letter is to provide an opportunity for you to provide any additional information regarding your opinion of qualification in the program. Please note that if there is no response or contact within 30 days, I will have to recommend that the application be denied.

In regards to your comments regarding the appraisal indication, the Town is in the process of updating assessments for all properties for the 2016 tax year and as such please submit a copy of the full appraisal report so that it may be reviewed and any applicable adjustments applied.

Respectfully,



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

PART Cub 304 ASSESSMENT OF OPEN SPACE LAND

Cub 304.01 Acreage Requirement.

- (a) "Value-added agricultural products" means, for the purposes of this section, products or materials grown on farm land, and processed beyond their natural state as harvested, for market or sale.
- (b) Open space land shall consist of:
- (1) A tract of farm land, forest land or unproductive land totaling 10 or more acres;
 - (2) A tract of any combination of farm land, forest land or unproductive land, which totals 10 or more acres;
 - (3) A tract of undeveloped land of any size, actively devoted to the growing of agricultural or horticultural crops with an annual gross income from the sale of crops normally produced thereon totaling at least \$2,500, in accordance with Cub 304.16 and Cub 304.17, below;
 - (4) A certified tree farm of any size; or Current Use Administrative Rules
 - (5) A tract of unimproved wetland of any size.
- (c) All land qualifying for current use assessment under Cub 304.01(b)(3), above, shall, be required to show \$2,500 of annual gross income from the sale of crops normally produced thereon.
- (d) Land qualified under this section in tax years prior to 1993 may stay in current use even though the annual gross value of \$2,500 came from the sale of value-added agricultural products marketed from the land, provided that such land owners continue to produce such products that qualified the land for current use assessment.

Cub 304.02 Farm Land.

- (a) Farm land shall be a tract or tracts of undeveloped land, devoted to, or capable of, the production of agricultural or horticultural crops including the following:
- (1) Forage;
 - (2) Grains;
 - (3) Fruit;
 - (4) Vegetables;
 - (5) Herbs;
 - (6) Plantation christmas trees;
 - (7) Nursery stock;
 - (8) Sod;
 - (9) Floral products;
 - (10) Pasturage;
 - (11) Fiber;
 - (12) Oilseeds; or
 - (13) Short rotation tree fiber farming.
- (b) Land containing roads constructed in support of agricultural or horticultural activities, as defined in RSA 21:34-a, shall remain in current use.
- (c) Land containing roads to provide access to non-agricultural or non-horticultural structures or residences shall not remain in current use.

Board of Selectmen

April 11, 2016

Lee NH

Hickory Nut Farm is a state registered goat milk dairy specializing in cave aged goat milk cheeses, Yogoatgurt, fudges and waddles, and goat milk soap. We have been in Lee for the last 15 years and are active in the community by serving on the Ag Commission and participating in the Lee Farmers Market. We provide our healthful products from Boston to York Maine through farmers markets and wholesale accounts.

We are submitting an application for Current Use to seek consideration for tax reduction for present and past (for 2 years) time. I submitted an application a few years ago and was told that it would not be accepted because the acreage was not enough. Recently I have been made aware that it is viable for income and or acreage. NH RSA 79-a

Please find 2013 and 2014 tax returns showing total income and a financial overview for 2015 (2015 taxes have not been filed yet).

Also please find a soil map showing the soil types for our parcel.

Also please find a site plan with boundaries and orientation. Buildings are drawn showing location only. The building footprint's square footage is marked on the site plan with the amount of acreage wanted for current use.

Also please find a recent appraisal. The appraisal came in at \$300,000 and we are assessed for \$369,600. We ask that the assessed value be corrected.

Thank you for any consideration you may give us.

Donna-Lee Woods 
Philip Tambling 

FORM

A-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

APPLICATION FOR CURRENT USE

STEP 1 PROPERTY OWNER (S)

PLEASE TYPE OR PRINT	LAST NAME	FIRST NAME	
	Woods	Donna-lee	
	LAST NAME	FIRST NAME	
	Tambling	Philip	
	STREET ADDRESS		
22 York Lane			
ADDRESS (continued)			
TOWN/CITY		STATE	ZIP CODE
lee		NH	03861

STEP 2 PROPERTY LOCATION

PLEASE TYPE OR PRINT	STREET					
	22 York Lane					
	TOWN/CITY			COUNTY		
	lee			Stafford		
	ACRES IN PARCEL	ACRES IN CURRENT USE	ACRES OF THIS APPLICATION	BOOK#	PAGE#	
	4.6	4.6	4.45			
MAP#	LOT#	MAP#	LOT#	MAP#	LOT#	
32	1-1					

NOTE: Lots must be contiguous. Non-contiguous lots must be submitted on a separate application.

STEP 3 DOCUMENTATION

(a) Is a Soil Potential Index (SPI) percentage for Farm Land submitted: <i>Soil Map</i>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(b) Is documentation to support an assessment within the "Forestland with Documented Stewardship" category submitted:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(c) If yes, indicate the type of documentation:		
<input type="checkbox"/> Documentation of a Certified Tree Farm;		
<input type="checkbox"/> A Forest Stewardship plan signed by a licensed forester, or		
<input type="checkbox"/> Form CU-12 "Summary of Forest Stewardship Plan".		
(d) Did you submit a map of each parcel of property going into Current Use?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(e) Does your map show both the current use land and non-current use land and orientations of the property?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPLICATION FOR CURRENT USE
(continued)

STEP 4 COMPLETE CHART BELOW

CATEGORY	# ACRES	20% RECREATIONAL ADJUSTMENT	
		YES	NO
FARM LAND	4.45		<input checked="" type="checkbox"/>
FOREST LAND: WHITE PINE			
HARDWOOD			
ALL OTHER			
FOREST LAND with DOCUMENTED STEWARDSHIP:			
WHITE PINE			
HARDWOOD			
ALL OTHER			
UNPRODUCTIVE LAND			
WETLAND			

To be eligible for the 20% recreation adjustment, land must be open to the public for skiing, snowshoeing, fishing, hunting, hiking and nature observation. See RSA 79-A:4, II for further information.

STEP 5 SIGNATURE OF ALL PROPERTY OWNERS OF RECORD

I/We certify that the land indicated above qualifies for assessment under the New Hampshire Statutes and the Code of Administrative Rules, and that all requirements will continue to be performed.

I/We do firmly understand that, should the use of the above described land be changed to a non-qualifying use, that the owner of record at the time of the change in use is liable for the land use change tax.

This form must be signed by all owners of record or agent with Power of Attorney. Submit a copy of the Power of Attorney form, if applicable.

TYPE OR PRINT NAME (in black ink) <i>Donna-Lee Woods</i>	SIGNATURE (in black ink) <i>Donna-Lee Woods</i>	DATE 4.11.16
TYPE OR PRINT NAME (in black ink) <i>Philip S. Jambling</i>	SIGNATURE (in black ink) <i>Philip S. T. Jambling</i>	DATE 4.11.16
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 APPROVAL/DENIAL BY SELECTMEN/ASSESSORS

APPROVED DENIED Reason for denial:

STEP 7 SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS

TYPE OR PRINT NAME (in black ink)	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
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

MAP LEGEND

- | | | |
|-------------------------------|--|-----------------------|
| Area of Interest (AOI) | | Spoil Area |
| Area of Interest (AOI) | | Stony Spot |
| Soils | | Very Stony Spot |
| Soil Map Unit Polygons | | Wet Spot |
| Soil Map Unit Lines | | Other |
| Soil Map Unit Points | | Special Line Features |
| Special Point Features | | Water Features |
| Blowout | | Streams and Canals |
| Borrow Pit | | Transportation |
| Clay Spot | | Rails |
| Closed Depression | | Interstate Highways |
| Gravel Pit | | US Routes |
| Gravelly Spot | | Major Roads |
| Landfill | | Local Roads |
| Lava Flow | | Background |
| Marsh or swamp | | Aerial Photography |
| Mine or Quarry | | |
| Miscellaneous Water | | |
| Perennial Water | | |
| Rock Outcrop | | |
| Saline Spot | | |
| Sandy Spot | | |
| Severely Eroded Spot | | |
| Sinkhole | | |
| Slide or Slip | | |
| Sodic Spot | | |

MAP INFORMATION

The soil surveys that comprise your AOI were mapped at 1:20,000.

Warning: Soil Map may not be valid at this scale.

Enlargement of maps beyond the scale of mapping can cause misunderstanding of the detail of mapping and accuracy of soil line placement. The maps do not show the small areas of contrasting soils that could have been shown at a more detailed scale.

Please rely on the bar scale on each map sheet for map measurements.

Source of Map: Natural Resources Conservation Service
 Web Soil Survey URL: <http://websoilsurvey.nrcs.usda.gov>
 Coordinate System: Web Mercator (EPSG:3857)

Maps from the Web Soil Survey are based on the Web Mercator projection, which preserves direction and shape but distorts distance and area. A projection that preserves area, such as the Albers equal-area conic projection, should be used if more accurate calculations of distance or area are required.

This product is generated from the USDA-NRCS certified data as of the version date(s) listed below.

Soil Survey Area: Strafford County, New Hampshire
 Survey Area Data: Version 15, Sep 18, 2015

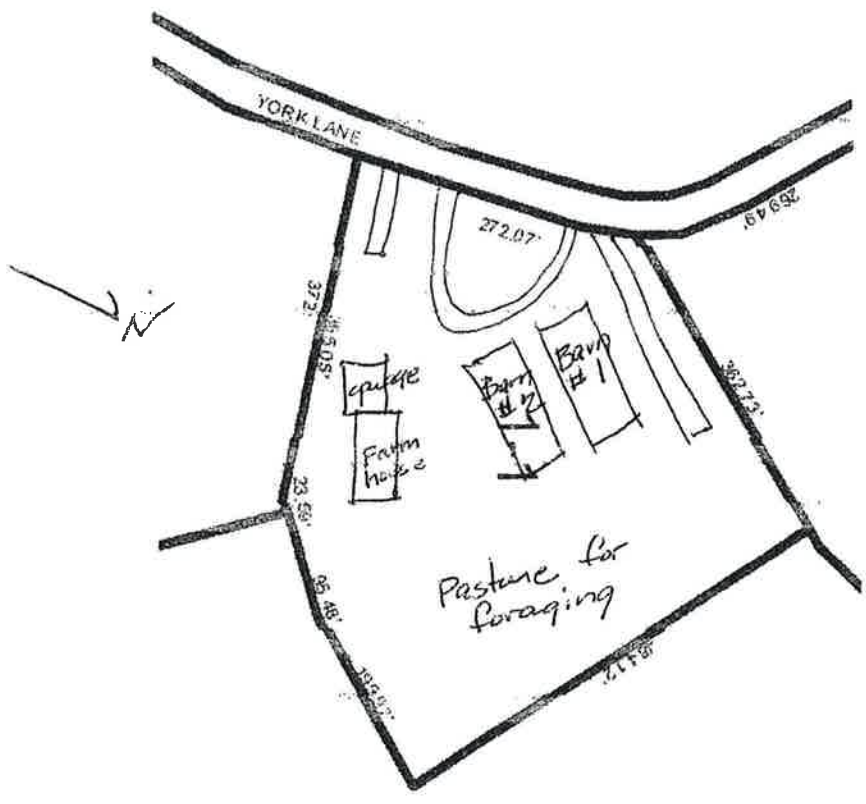
Soil map units are labeled (as space allows) for map scales 1:50,000 or larger.

Date(s) aerial images were photographed: Jun 20, 2010—Jul 18, 2010

The orthophoto or other base map on which the soil lines were compiled and digitized probably differs from the background imagery displayed on these maps. As a result, some minor shifting of map unit boundaries may be evident.

Map Unit Legend

Strafford County, New Hampshire (NH017)			
Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
HcB	Hollis-Charlton fine sandy loams, 3 to 8 percent slopes	2.6	38.6%
HcC	Hollis-Charlton fine sandy loams, 8 to 15 percent slopes	3.8	55.6%
ScA	Scantic silt loam, 0 to 3 percent slopes	0.2	2.5%
SwA	Swanton fine sandy loam, 0 to 3 percent slopes	0.2	3.4%
Totals for Area of Interest		6.8	100.0%



Barn #1	2784	□
Barn #2	1008	□
Farm house & garage	2646	□

Total acreage 4.6 acre
 - bldgs .15 acre

 4.45 ac for current use

33