

# SELECT BOARD MEETING AGENDA

**DATE:** Monday, August 1, 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. Chief Dronsfield – Additional Funds for CCTV System  
*Request the Board's approval for additional funds in the amount of \$1298.00 for the purchase of the CCTV system \$9298.00 was originally approved by the Board on May 23, 2016; actual cost was \$10,596.00 (contingency fund; grant to pay 50%).*
4. Caren Rossi – Planning & Zoning Administrator – Lee Fair Location & Fireworks  
*Inform the Board of the Fair Committee vote to move the Fair location from the Town Field to Little River Park for 2016. Update the Board on the results from the meeting with the fireworks company. Request that the Board approve this change of venue for the Fair and approve having fireworks at the Lee Fair.*
5. Selectman Brown – 250<sup>th</sup> Time Capsule  
*Discuss a permanent location for the Time Capsule.*
6. Chairman Bugbee – Scoot Donation  
*Accept the donation of the Scoot to the Town of Lee from Don Quigley and discuss the loan of said Scoot to the Webster NH Historical Society. Accept and execute the Equipment Loan Agreement.*
7. Motion to accept the Consent Agenda as presented:

<u><b>SIGNATURES REQUIRED</b></u> Veteran Tax Credit Abatements (3) Raffle & Tag Sale Permit Department Head Leave Notice	<u><b>INFORMATION ONLY</b></u> Ltr from Marshall re: Logging Trucks on High Road Abutters Notice – Brentwood Planning Board
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Individual items may be removed by any Select Board member for separate discussion and vote.

8. Motion to accept the Public and Non-Public Meeting Minutes from July 18, 2016.
9. Motion to accept Manifest #2 and Weeks Payroll Ending July 31, 2016.
10. Motion to enter into Non-Public Session – NH RSA 91-A:3 II (a-e & i) Old Minutes. Roll Call Vote required:  
Chairman Bugbee \_\_\_\_\_ Selectman LaCourse \_\_\_\_\_ Selectman Brown \_\_\_\_\_
11. Motion to seal the Non-Public Minutes (if necessary.) Roll call Vote required:  
Chairman Bugbee \_\_\_\_\_ Selectman LaCourse \_\_\_\_\_ Selectman Brown \_\_\_\_\_
12. Miscellaneous/Unfinished Business
13. Adjournment

Posted: Town Hall, Public Safety Complex, Public Library and on leenh.org on July 29, 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.



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

Office Use Only

Meeting Date: August 1, 2016

Agenda Item No. 3

**BOARD OF SELECTMEN**  
**MEETING AGENDA REQUEST**  
**8/1/2016**

**Agenda Item Title: Request Additional Funds for CCTV System**

**Requested By: Tom Dronsfield, Chief of Police**

**Date: 7/28/2016**

**Contact Information: 603-659-5866**

**Presented By: Chief Dronsfield**

**Description: Request the Board's approval for additional funds in the amount of \$1298.00 for the purchase of the CCTV System. \$9298.00 was originally approved by the Board on May 23, 2016. A grant was ear marked to pay 50% or \$4649.00; Contingency Fund to pay remaining 50% balance. The actual cost was \$10,596.00.**

**Financial Details: \$1,298.00**

**Legal Authority: RSA 31:98-a**

**REQUESTED ACTION OR RECOMMENDATIONS:**

Move to approve the Police Chief's request to allocate funds in the amount of \$1,298.00 from the Contingency Fund to pay the remaining purchase price of the CCTV System at the Police Department.



TOWN OF LEE  
7 MAST ROAD  
LEE, NH 03861

## EQUIPMENT LOAN AGREEMENT

This Equipment Loan Agreement (“AGREEMENT”) is made by and between the Town of Lee, NH 7 Mast Road, Lee, NH (“LENDING PARTY”) and the Webster, NH Historical Society, 1220 Battle Street, Webster, NH (“WEBSTER, NH”).

1. **The Equipment** - is a scooter, (“SCOOT”) to be used with the “Mast Wheels” currently owned by WEBSTER, NH.
2. **Term of Loan.** The Term of this AGREEMENT shall be from July 22, 2016 until either party wishes to terminate the AGREEMENT. The Equipment shall remain the property of the LENDING PARTY at all times.
3. **Transportation of Equipment.** The LENDING PARTY will be responsible for transporting the SCOOT to and from Webster, NH at the beginning and end of the loan period.
4. **No Payment.** LENDING PARTY and WEBSTER, NH agree that each party’s performance of this AGREEMENT constitutes full consideration and that WEBSTER, NH is not obligated to pay for the use of the SCOOT.
5. **Maintenance and Repair.** WEBSTER, NH assumes all responsibility for maintenance and repair of the SCOOT while the SCOOT is in the care, custody and control of WEBSTER, NH.
6. **Damage and Loss.** WEBSTER, NH will be responsible for loss or damage occurring to the SCOOT as a result of WEBSTER, NH’s use of the SCOOT from the time WEBSTER, NH assumes custody until the SCOOT is picked up by the LENDING PARTY, reasonable wear and tear excepted. The LENDING PARTY accepts no responsibility for the injury to any person or damage to property in any way associated with WEBSTER, NH’s use of SCOOT 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 Town of Lee, NH:

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Name: Scott Bugbee

Date: July 22, 2016

Signed on behalf of the Webster Historical Society:

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Name: Marj Blanchette, President

Date: July 22, 2016



## Julie Glover

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**From:** Scott Bugbee <sbugbee@comcast.net>  
**Sent:** Tuesday, July 26, 2016 9:56 AM  
**To:** Julie Glover  
**Subject:** FW: Lee 250th Parade photo gallery

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**From:** Quigley, Don [mailto:Don.Quigley@unh.edu]  
**Sent:** Thursday, July 21, 2016 3:25 PM  
**To:** Scott Bugbee; 'erick'; grephie@comcast.net; walgrove@comcast.net  
**Subject:** RE: Lee 250th Parade photo gallery

Bummer Committee/ Lee Select Board/Lee 250<sup>th</sup> Committee/ others.

I hereby donate to the Town of Lee, all interest I have in a log scoot used in the 250<sup>th</sup> celebration to haul the Mast Tree. The scoot has a value which cannot be constructed in dollars and cents but only as an artifact, a curiosity and a fun project which I enjoyed wholeheartedly participating in. My hope is that the scoot will serve the town or any other organization wishing to reenact important events of our logging history in the future.

Don Quigley  
PS.

There is , however, a 3/8 chain (short w/hooks) and binder that I would like to have back which was on the log over by the Mast Way School.

**From:** Scott Bugbee [mailto:sbugbee@comcast.net]  
**Sent:** Thursday, July 21, 2016 2:20 PM  
**To:** 'erick' <esawtelles@aol.com>; jimpa85@aol.com; Quigley, Don <Don.Quigley@unh.edu>; grephie@comcast.net; anniegasowski@gmail.com; cuatroseels@gmail.com; prattstiter@comcast.net; Clara Kustra@yahoo.com; walgrove@comcast.net; mhwoodward@comcast.net; mkelsey33@comcast.net; pattykondra12@gmail.com; pamas01@comcast.net  
**Subject:** RE: Lee 250th Parade photo gallery

Sounds good. What time do you think you will be up there in Webster tomorrow morning?

In my opinion, you should probably have something in writing signed by both parties. Does the scoot belong to Don? If so, he could write up something to the effect that they will house them and that they are on loan to the Webster Historical Society?

Will Jimmy Brady be assisting you tomorrow?

Thanks  
Scott Bugbee

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**From:** erick [mailto:esawtelles@aol.com]  
**Sent:** Thursday, July 21, 2016 2:13 PM  
**To:** sbugbee@comcast.net; jimpa85@aol.com; Don.Quigley@unh.edu; grephie@comcast.net; anniegasowski@gmail.com; cuatroseels@gmail.com; prattstiter@comcast.net; Clara Kustra@yahoo.com; walgrove@comcast.net; mhwoodward@comcast.net; mkelsey33@comcast.net; pattykondra12@gmail.com;

**TAX CREDIT/EXEMPTION  
APPLICATION RECOMMENDATION**

**To:** Select Board  
Town of Lee

**Date:** July 18, 2016

**From:** Scott Marsh, CNHA  
Municipal Resources  
Contract Assessors' Agents

**RE:** Veteran Tax Credit  
Tax Map 13 Lot 2-2300

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The above referenced application and supporting documentation was received and reviewed. From the review it appears that Lettie Tzizik does not qualify for the Veterans' Tax Credit as the dates of service are during a period when a qualifying medal is required. A letter requesting any additional information was sent, but there was no reply. As this is the case, it is recommended that the application be denied for the 2016 tax year.

If there are any questions, please let me know.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS**  
DUE DATE APRIL 15th PRECEDING THE SETTING OF THE TAX RATE  
CALL YOUR CITY/TOWN FOR INCOME AND ASSET LIMITS

RECEIVED  
MAR 24 2016  
TOWN OF LEE, NH  
SELECTMAN'S OFFICE

There is a separate page of instructions (pages 3 & 4) that accompany this form. If you do not receive the instructions, please visit our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or contact your city/town.

<b>STEP 1 NAME AND ADDRESS</b>	PROPERTY OWNER'S LAST NAME	Tzizik	FIRST NAME	Lettie	INITIAL	J
	PROPERTY OWNER'S LAST NAME		FIRST NAME		INITIAL	
	MAILING ADDRESS					
	10 Granger Dr					
	CITY/TOWN	Lee	STATE	NH	ZIP CODE	03861
	CITY/TOWN TAX MAP #	000013	BLOCK #		LOT #	000062
ADDRESS OF PROPERTY						
10 Granger Dr						
<b>STEP 2 VETERANS' TAX CRED- ITS/EX- EMPTION</b>	1 Veteran's Name Lettie Tzizik					
	2 Date of Entry into Military Service 1982			3 Date of Discharge/Release from Military Service 1986		
	4 <input checked="" type="checkbox"/> Veteran		<input type="checkbox"/> Veterans' Tax Credit			
	<input type="checkbox"/> Spouse		<input type="checkbox"/> Credit for Service Connected Total and Permanent Disability			
	<input type="checkbox"/> Surviving Spouse		<input type="checkbox"/> Credit for Surviving Spouse of Veteran Who Was Killed or Died on Active Duty			
	Veteran of Allied Country					
	5 Name of Allied Country Served in USA		6 Branch of Service Army			
7 <input checked="" type="checkbox"/> US Citizen at time of entry into the Service		8 <input type="checkbox"/> Alien but Resident of NH at time of entry into the Service				
9 Does any other eligible Veteran own interest in this property? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes If YES, give name _____						
10 <input checked="" type="checkbox"/> Total Veteran Exemption		<input checked="" type="checkbox"/> (a) Veteran		<input type="checkbox"/> (b) Surviving Spouse of that Veteran		
<b>STEP 3 OTHER EXEMPT- IONS</b>	11 <input type="checkbox"/> Elderly Exemption Applicant's Date of Birth _____ Spouse's Date of Birth _____ Must be 65 years of age on or before April 1st of year for which exemption is claimed.					
	12 <input type="checkbox"/> Disabled Exemption		<input type="checkbox"/> Solar Energy Systems Exemption			
	<input type="checkbox"/> Blind Exemption		<input type="checkbox"/> Woodheating Energy Systems Exemption			
<input type="checkbox"/> Deaf Exemption		<input type="checkbox"/> Wind-Powered Energy Systems Exemption				
<b>STEP 4 IMPROVE- MENTS</b>	13 <input type="checkbox"/> Improvements to Assist Persons with Disabilities		<input type="checkbox"/> Improvements to Assist the Deaf			
<b>STEP 5 RESIDEN- CY</b>	14 <input checked="" type="checkbox"/> This is my primary residence					
	<input checked="" type="checkbox"/> NH Resident for one year preceding April 1st in the year in which the tax credit is claimed (Veterans' Credit)					
	<input type="checkbox"/> NH Resident for Five Consecutive Years preceding April 1st in the year the exemption is claimed (Disabled & Deaf Exemptions)					
	<input type="checkbox"/> NH Resident for Three Consecutive Years preceding April 1st in the year the exemption is claimed (Elderly Exemption)					
<b>STEP 6 OWNER- SHIP</b>	15 Do you own 100% interest in this residence? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If NO, what percent (%) do you own? _____					
<b>STEP 7 SIGNA- TURES</b>	Under penalties of perjury, I hereby declare that the above statements are true.					
	SIGNATURE (IN INK) OF PROPERTY OWNER				3/21/2016	
	SIGNATURE (IN INK) OF PROPERTY OWNER				DATE	
<b>WHEN TO FILE</b>	<p><b>Deadline:</b> Form PA-29 must be filed by April 15th <i>preceding</i> the setting of the tax rate. The assessing officials shall send written notice to the taxpayer of their decision by July 1st <i>prior</i> to the date of notice of tax. Failure of the assessing officials to respond shall constitute a denial of the application. Example: If you are applying for an exemption and/or credit of your 2013 property taxes, which are due no earlier than December 1, 2013, then you have until April 15th, 2013 to file this form. The assessing officials have until July 1st, to send notice of their decision. Failure of the assessing officials to respond shall constitute a denial of the application.</p> <p><b>A late response or a failure to respond by assessing officials does not extend the appeal period.</b></p> <p>Date of filing is when the completed application form is either hand delivered to the city/town, postmarked by the post office, or received by an overnight delivery service.</p>					
<b>APPEAL PROCE- DURE</b>	<p>If an application for a property tax exemption or tax credit is denied by the town/city, an applicant may appeal in writing on or before <b>September 1st</b> following the date of notice of tax under RSA 72:1-d to the New Hampshire Board of Tax and Land Appeals (BTLA) or to the Superior Court. Example: If you were denied an exemption from your 2013 property taxes, you have until September 1, 2014, to appeal.</p> <p>Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301, their web site at <a href="http://www.nh.gov/btla">www.nh.gov/btla</a> or by calling (603) 271-2578. Be sure to specify <b>EXEMPTION APPEAL</b>.</p>					

PROPERTY OWNER'S NAME

PROPERTY OWNER'S NAME

TAX MAP/LOCK/LOT



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS**  
TO BE COMPLETED BY CITY/TOWN ASSESSING OFFICIALS

**MUNICIPAL AUTHORIZATION**

VETERANS' TAX CREDIT					
CITY/TOWN TAX MAP #	000013	BLOCK #		LOT #	000002
				Granted	Denied
<input checked="" type="checkbox"/> Veterans' Tax Credit (\$50 minimum to \$500)	Amount \$			<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> Service Connected Total & Permanent Disability (\$700 minimum to \$2000)	Amount \$			<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Surviving Spouse of Veteran Who Was Killed or Who Died on Active Duty (\$700 minimum to \$2000)	Amount \$			<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Review Discharge Papers (Form DD214), Form #					
<input type="checkbox"/> Other Information					

VETERANS' EXEMPTION				Granted	Denied	Date
<input type="checkbox"/> Total Exemption	<input type="checkbox"/> (a) Veteran	<input type="checkbox"/> (b) Surviving Spouse		<input type="checkbox"/>	<input type="checkbox"/>	

APPLICABLE ELDERLY AND DISABLED EXEMPTION (OPTIONAL) INCOME AND ASSET LIMITS					
Income Limits	Disabled Exemption	Elderly Exemption	Elderly Exemption Per Age Category		
Single	\$	\$	65 - 74 years of age	\$	
Married	\$	\$	75 - 79 years of age	\$	
<b>Asset Limits</b>			80 + years of age	\$	
Single	\$	\$			
Married	\$	\$			

OTHER EXEMPTIONS				Granted	Denied	Date
<input type="checkbox"/> Elderly Exemption	Amount \$			<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/> Disabled Exemption	Amount \$			<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Improvements to Assist the Deaf	Amount \$			<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Improvements to Assist Persons with Disabilities	Amount \$			<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Blind Exemption	Amount \$			<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Deaf Exemption	Amount \$			<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Solar Energy Systems Exemption	Amount \$			<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Woodheating Energy Systems Exemption	Amount \$			<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Wind-Powered Energy Systems Exemption	Amount \$			<input type="checkbox"/>	<input type="checkbox"/>	

**A photocopy of this Form (Pages 1 & 2) or a Form PA-35 must be returned to the property owner after approval or denial before July 1st.**

The following documentation may be requested at the time of application in accordance with RSA 72:34, II:

- List of assets, value of each asset, net encumbrance and net value of each asset.
- \* Statement of applicant and spouse's income.
- \* Federal Income Tax Form.
- \* State Interest and Dividends Tax Form.
- \* Property Tax Inventory Form filed in any other town.

\* Documents are considered confidential and are returned to the applicant at the time a decision is made on the application.

Municipal Notes

Selectmen/Assessor(s) Printed Name	Signatures(s) of Approval (in ink)	Date

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS**  
**GENERAL INSTRUCTIONS**

<b>WHERE TO FILE</b>	File with your city/town of primary residency by April 15th <i>preceding</i> the setting of the tax rate.		
<b>WHO MAY FILE</b>	Applicant must be qualified as of April 1st of the year the exemption and/or tax credit is claimed. Financial qualifications required for certain exemptions must be met by the time of application. An applicant must have resided in this state for at least one year preceding April 1st, in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for a least three years preceding April 1st in the year for which the elderly exemption is claimed and five years in which the deaf or disabled exemption is claimed. The terms owner, own or owned, shall include those persons who hold equitable title or the beneficial interest for life in the property.		
<b>CREDITS</b>	Tax <b>credits</b> approved will be deducted from their property tax amount.		
<b>EXEMPTIONS</b>	Tax <b>exemptions</b> approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
<b>ELDERLY EXEMPTIONS</b> RSA 72:39-a RSA 72:33-b	Applicant must have resided in this state for at least 3 consecutive years preceding April 1st in the year which the exemption is claimed. Property must be: owned by a resident; or owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married for at least 5 years. Property cannot have been transferred to the applicant, from a person under the age of 65, and related to the applicant by blood or marriage, within the preceding five years. Property must meet the definition of residential real estate, per RSA 79:39-a(c), which includes the housing unit, which is the person's principal home and related structures such as a detached garage or woodshed. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes. If fractional interest is owned, see RSA 72:41, Proration.		
<b>ELDERLY, DEAF &amp; DISABLED FINANCIAL QUALIFICATIONS</b> RSA 72:39-a RSA 72:38-b RSA 72:37-b	<b>INCOME LIMITATION</b>	Includes Income from any source including Social Security or pension.	Excludes Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.
	<b>ASSET LIMITATION</b>	Includes The value of all assets, tangible and intangible.	Excludes The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.
<b>ADA COMPLIANT</b>	Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.		

**LINE-BY-LINE INSTRUCTIONS**

<b>STEP 1 NAME &amp; ADDRESS</b>	Type or print the property owner(s) name and address in the spaces provided. Also, enter the Tax Map, Block, Lot numbers and the property (Location) address for which the credit or exemption applies.
<b>STEP 2 VETERAN'S TAX CREDIT/ EXEMPTION</b>	Line 1 Enter the Name of the Veteran. Line 2 Enter the date of entry into military service. Line 3 Enter the date of discharge or release from military service. Line 4 Check the box or boxes that apply to indicate whether you are a veteran, veteran's spouse or surviving spouse of a veteran and what type of credit(s) you are applying for. Line 5 Enter the name of the Allied Country in which you served, if applicable. Line 6 Enter the Branch of Service that you served in. Line 7 Check the box if you were a US citizen at the time of entry into the service. Line 8 Check the box if you were an alien but a resident of NH at the time of entry into the service. Line 9 Check the appropriate box to indicate if another veteran owns an interest in this property. If yes, provide name. Line 10 Check the appropriate box(es) to indicate whether you are applying for a total veteran's exemption.
<b>STEP 3 OTHER EXEMPTIONS</b>	Line 11 If an elderly exemption is requested, check that box and enter the applicant's date of birth. And if appropriate, enter the spouse's date of birth. Line 12 Check the appropriate box or boxes to indicate the exemption(s) you are applying for.
<b>STEP 4 IMPROVEMENTS</b>	Line 13 Check the box if your property has improvements to assist persons with disabilities or to assist the deaf.
<b>STEP 5 RESIDENCY</b>	Line 14 Check the box or boxes to indicate that you meet the minimum resident time requirements listed. NOTE: The surviving spouse tax credit under 72:28 III and 72:29-a may be applied on any property in the same municipality where the applicant is a resident.
<b>STEP 6 OWNERSHIP</b>	Line 15 Check the box indicating whether or not you own 100% of the property. If no, give the percentage that you do own.
<b>STEP 7 SIGNATURES</b>	All property owners must sign in ink. Attach additional pages with owners signatures if there are more than two owners of record.

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

 Web site for the Veterans' qualifying medals and discharge papers: [www.nh.gov/revenue/munc\\_prop/propertyappraisal.htm](http://www.nh.gov/revenue/munc_prop/propertyappraisal.htm)  
 then click on either Veterans Medals List or Veterans Qualifying Discharge Papers.

TYPE OF CREDIT OR EXEMPTION	AMOUNT	WHO MAY APPLY
<b>STANDARD TAX CREDIT</b> RSA 72:28	\$50 (\$51-\$500 if RSA 72:28-a is adopted) is subtracted from the taxes due on the applicant's <b>RESIDENTIAL</b> property occupied as veteran's principle place of abode. For Veteran's surviving spouse: See RSA 72:28 II. For Proration: See RSA 72:30.	Every resident in the U.S. who served not less than 90 days in the armed forces in any of the qualifying wars or armed conflicts, as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident. • 'Under Honorable Conditions' does not qualify.
<b>SURVIVING SPOUSE TAX CREDIT</b> RSA 72:29-a	\$700 (\$701-\$2000 if RSA 72:29-b is adopted) is subtracted from taxes due on the applicant's property, whether residential or not.	The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse remains single.
<b>SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT</b> RSA 72:35	\$700 (\$701-\$2000 if RSA 72:35-a is adopted) is subtracted from the property taxes due on the applicant's residential property.	Any person who: <ul style="list-style-type: none"> <li>• has been honorably discharged and who has a total and permanent service-connected disability; OR</li> <li>• is a double amputee or paraplegic because of the service-connected injury; OR</li> <li>• is the surviving spouse of above qualified veteran and remains single.</li> </ul>
<b>EXEMPTION FOR CERTAIN DISABLED SERVICE-MEN</b> RSA 72:36-a	"...shall be exempt from all taxation on said homestead..."	Any person, who: <ul style="list-style-type: none"> <li>• is discharged from the military services of the U.S. under conditions other than dishonorable, or an officer who is honorably separated from military service; AND</li> <li>• is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors; AND</li> <li>• is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection; AND</li> <li>• owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or owns a specially adapted homestead which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration.</li> </ul>

**IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF**

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
<b>IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES</b> RSA 72:37-a and RSA 72:38-b	The value of improvements made for the purpose of assisting a person with a disability or deafness is deducted from the assessed value of the residential real estate.	Any person owning residential real estate upon which he resides and to which he has made improvements for the purpose of assisting a person with a disability or deafness who also resides on such real estate.

**THE OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY**

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
<b>DISABLED</b> RSA 72:37-b RSA 72:37-c	Amount of the exemption, and the level of income and assets (excluding the value of the property owner's residence) are determined by vote of the city/town, per RSA 72:37-c.	Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident at least 5 years by April 1st of the year the exemption is claimed.  <b>NOTE: See Financial Qualifications on page 3.</b>
<b>BLIND EXEMPTION</b> RSA 72:37	\$15,000 (unless the city/town votes an increase) is subtracted from the assessed valuation.	Every inhabitant owning residential real estate, who is legally blind, as determined by the administrator of blind services of the vocational rehabilitation division of the education department.
<b>DEAF EXEMPTION</b> RSA 72:38-b	\$15,000 (unless the city/town votes an increase) is subtracted from the assessed valuation.	NH Residents who are deaf or severely hearing impaired and have been a NH resident for more than 5 consecutive years and meet the income and asset requirements.
<b>SOLAR ENERGY SYSTEMS</b> RSA 72:61	Determined by vote of the city/town, per RSA 72:63.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
<b>WOODHEATING ENERGY SYSTEMS</b> RSA 72:69	Determined by vote of the city/town, per RSA 72:71.	Any person owning real property equipped with a woodheating energy system, as defined by RSA 72:69.
<b>WIND-POWERED ENERGY SYSTEMS</b> RSA 72:65	Determined by vote of the city/town, per RSA 72:67.	Any person owning real property equipped with a wind-powered energy system, as defined by RSA 72:65.

# ABATEMENT RECOMMENDATION

**TO:** Select Board  
Town of Lee

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

**DATE:** July 15, 2016

**RE:** Northern New England Operations LLC  
(Fairpoint Communications)  
770 Elm Street  
Manchester, NH 03101

**Property Tax Map** 036 Lot 004  
**Address:** Various

**Tax Year:** 2015  
**Assessment:** \$1,265,000

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The subject assessment consist of telephone company property and use of Town's right of way. The applicant's representatives have stated that assessment is illegal and/or unconstitutional. The have asserted for settlement purposes that the assessment should be \$279,832.

There has been continuing legal proceedings regarding these assessments since there were supplemented in 2011. There has been some court decisions, however appeals are still continuing. As this is the case, it is recommended that abatement request be denied until such time as Town's legal counsel recommends a change.

Abatement Granted

Abatement Denied

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

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

Dated \_\_\_\_\_

FOR MUNICIPALITY USE ONLY:

Town File No.: \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

Tax Year Appealed 2015

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

**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name(s): Northern New England Telephone Operations LLC

Mailing Address: 770 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) N/A (Cell) \_\_\_\_\_ (Work) 603.656.1692 (Email) \_\_\_\_\_

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

**SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)**

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 55 South Commercial Street, 3rd Floor, Manchester, NH 03101

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) 603.314.0135 (Email) \_\_\_\_\_

**SECTION C. Property(ies) for which Abatement is Sought**

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>000036-000004-000000</u>	<u>Various, Lee</u>	<u>Telecom</u>	<u>\$1,265,000</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

**SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:  
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or  
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
  - 1. physical data – incorrect description or measurement of property;
  - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
  - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

See attached

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

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 000036-000004-000009 Appeal Year Market Value See attached

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \_\_\_\_\_

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

See Attached  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
-----------------	----------------	-------------------------	-------	------------

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), the applicant(s) MUST sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: February 8, 2016

  
(Signature) Kevin OQuinn, Director Regulatory Financial Reporting and Taxes


\_\_\_\_\_  
(Signature)

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

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

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: 2/8/2016



\_\_\_\_\_  
(Representative's Signature)  
Timothy St Onge Commercial Property Tax Management, LLC

**SECTION J. Disposition of Application\* (For Use by Selectmen/Assessor)**

\*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date . . . ."

Abatement Request: GRANTED \_\_\_\_\_ Revised Assessment: \$ \_\_\_\_\_ DENIED \_\_\_\_\_

Remarks:

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

Date: \_\_\_\_\_

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)



## **SECTION E AND F:**

The assessment is illegal and/or unconstitutional. To the extent the municipality has intentionally discriminated against the taxpayer through selective taxation of the taxpayer and/or the taxpayer's property, the municipality has violated the State and Federal Equal Protection Clauses. *Verizon New England Inc. v. City of Rochester*, 156 N.H. 624 (2007); *Northern New England Telephone Operations LLC v. City of Concord*, 166 N.H. 653 (2014). The assessment also violates other of NNE's constitutional rights, including (without limitation) the unequal valuation of poles and related equipment among different types of entities (e.g., telephone and electric). The municipality's tax assessment is also *ultra vires* to the extent that the municipality has failed to strictly comply with all statutes and decisional law governing the assessment of property taxes, including but not limited to RSA 72:23, I, RSA 231:161 et seq., RSA 76:14, and/or the New Hampshire Superior Court's rulings in *Northern New England Telephone Operations LLC v. Acworth et al*, Docket No. 220-2012-CV-100 (Merrimack. Super. December 14, 2015). For these reasons the assessment should be abated in full. The assessment is also disproportional in that the taxpayer's property is over-assessed. Notwithstanding these violations, NNE hereby asserts for settlement purposes only that the value is: (i) poles valued at \$261,271 (ii) conduit valued at \$18,561 and right-of-way valued at \$0.00 (zero).

**STATE OF NEW HAMPSHIRE  
AGENT AUTHORIZATION**

**TAXPAYER:** FAIRPOINT COMMUNICATIONS  
FAIR POINT COMMUNICATIONS  
FAIRPOINT COMMUNICATIONS INC  
FAIRPOINT  
NORT FAIRPOINT COMMUNICATIONS  
NORTHERN NEW ENGLAND TELEPHONE  
NORTHERN NE TELEPHONE  
NORTHERN NE TELEPHONE OPERATIONS LLC  
NORTHERN NE TELEPHONE OPS  
NORTHERN NE TELEPHONE OPS LLC  
NO NE TELEPHONE OPERATIONS LLC  
VERIZON

**AGENT FIRM:** **Commercial Property Tax Management, LLC**  
55 South Commercial Street, 3<sup>rd</sup> Floor  
Manchester, NH 03101  
Telephone: 603-314-0135  
Fax: 603-314-0138

**SPECIFIC AGENTS:** **Commercial Property Tax Management, LLC & Consultants**

**PROPERTY/PARCEL(S):** **ALL PROPERTY IN NEW HAMPSHIRE**  
**Parcel ID:**

On behalf of Taxpayer, Taxpayer authorizes **Commercial Property Tax Management, LLC** to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:


[Check applicable box]

The specific parcels and/or assessments referenced above.

All parcels and assessments relating to all property of Taxpayer located in New Hampshire.

**TAXPAYER:**

**DATED:** January 2, 2016

By:   
Name: KEVIN J. O'CONNOR  
Title: DIRECTOR

OWNER INFORMATION		SALES HISTORY					PICTURE
<b>FAIRPOINT COMMUNICATIONS INC</b>  770 ELM STREET  MANCHESTER, NH 03101		Date	Book	Page	Type	Price	Grantor
<b>LISTING HISTORY</b>		<b>NOTES</b>					
02/06/12	SM	02-12 EXEMPTION EXPIRED, LIST POLES, CONDUIT AND VALUE FOR USE OF ROW					

EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR			
<b>Feature Type</b>	<b>Units</b>	<b>Lngh x Width</b>	<b>Size Adj</b>	<b>Rate</b>	<b>Cond</b>	<b>Market Value</b>	<b>Notes</b>	<b>LEE ASSESSING OFFICE</b>			
POLES, ETC	1,265,000		100	1.00	100	1,265,000					
<b>1,265,000</b>											
PARCEL TOTAL TAXABLE VALUE											
<b>Year</b>	<b>Building</b>	<b>Features</b>	<b>Land</b>								
2014	\$ 0	\$ 1,265,000	\$ 0	Parcel Total: \$ 1,265,000							
2015	\$ 0	\$ 1,265,000	\$ 0	Parcel Total: \$ 1,265,000							
<b>2016</b>	<b>\$ 0</b>	<b>\$ 1,265,000</b>	<b>\$ 0</b>	<b>Parcel Total: \$ 1,265,000</b>							

LAND VALUATION														
<b>Zone:</b> RES	<b>Minimum Acreage:</b> 1.95	<b>Minimum Frontage:</b> 250												
<b>Land Type</b>	<b>Units</b>	<b>Base Rate</b>	<b>NC</b>	<b>Adj</b>	<b>Site</b>	<b>Road</b>	<b>DWay</b>	<b>Topography</b>	<b>Cond</b>	<b>Ad Valorem</b>	<b>SPI</b>	<b>R</b>	<b>Tax Value</b>	<b>Notes</b>
COM/IND	0		E											
0 ac														

PICTURE

OWNER

TAXABLE DISTRICTS

BUILDING DETAILS

FAIRPOINT COMMUNICATIONS INC

770 ELM STREET

MANCHESTER, NH 03101

District

Percentage

Model:

Roof:

Ext:

Int:

Floor:

Heat:

Bedrooms:

Baths:

Fixtures:

Extra Kitchens:

Fireplaces:

A/C:

Generators:

Quality:

Com. Wall:

Stories:

Base Type:

PERMITS

Date

Project Type

Notes

BUILDING SUB AREA DETAILS

2011 BASE YEAR BUILDING VALUATION

Year Built:

Condition For Age:

Physical:

Functional:

Economic:

Temporary:

%

%



**CERTIFIED MAIL NO.: 7015 1730 0002 3673 0896**

February 18, 2016

Town of Lee  
Assessing Department  
7 Mast Road  
Lee, NH 03861

**Re: Northern New England Telephone Operations LLC Applications for Tax Abatement  
Tax Year 2015**

Dear Board Members:

Enclosed, please find the 2015 property tax abatement application(s) for the property(ies) listed below.

Map/Lot	Address	Assessment
000036 000004 000000	Various	\$1,265,000

I have enclosed two copies of this letter. Please stamp one copy "received" for our records and return it in the self-addressed stamped envelope.

Once you have had an opportunity to review the application, please feel free to contact me so that we may meet to discuss further. Should you have any questions or require further information, please call me at (603) 314-0135 extension 506.

Sincerely,

Patrick F. Bigg  
President  
Commercial Property Tax Management, LLC

PFB  
Enclosures



**CERTIFIED MAIL NO.: 7015 1730 0002 3673 0896**

February 18, 2016

Town of Lee  
Assessing Department  
7 Mast Road  
Lee, NH 03861

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Dear Board Members:

Enclosed, please find the 2015 property tax abatement application(s) for the property(ies) listed below.

Map/Lot	Address	Assessment
000036 000004 000000	Various	\$1,265,000

I have enclosed two copies of this letter. Please stamp one copy "received" for our records and return it in the self-addressed stamped envelope.

Once you have had an opportunity to review the application, please feel free to contact me so that we may meet to discuss further. Should you have any questions or require further information, please call me at (603) 314-0135 extension 506.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick F. Bigg".

Patrick F. Bigg  
President  
Commercial Property Tax Management, LLC

PFB  
Enclosures

■■■■■ [cptax.com](http://cptax.com)

Commercial Property Tax Management, LLC  
55 South Commercial Street, Floor 3, Manchester, NH 03101  
tel. 603.314.0135 fax. 603.314.0138

# ABATEMENT RECOMMENDATION

**TO:** Select Board  
Town of Lee

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

**DATE:** July 15, 2016

**RE:** BayRing Communications Inc.  
Formerly Freedom Ring Communications  
359 Corporate Drive  
Portsmouth, NH 03801

**Property Tax Map** 036 Lot 005  
**Address:** Various

**Tax Year:** 2015  
**Assessment:** \$9,900

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The subject assessment 198 electric company pole attachments and is due to court decision that all users of the Town's right of way are taxable. The reason for the request is the applicant's opinion that the Town has no authority to impose tax. It is our opinion that there statements are incorrect and as such it is recommended that the abatement request be denied at this time.

Abatement Granted

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

Abatement Denied

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

Dated \_\_\_\_\_

FOR MUNICIPALITY USE ONLY: Town File No.: _____ Taxpayer Name: _____
--

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

**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name(s): BayRing Communications, Inc d/b/a BayRing Communications formally Freedom Ring Communications, LLC

Mailing Address: 359 Corporate Dr., Portsmouth NH 03801

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) 603-766-1000 (Email) jbrownell@oxfordnetworks.com

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

**SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)**

Name(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) \_\_\_\_\_ (Email) \_\_\_\_\_

**SECTION C. Property(ies) for which Abatement is Sought**

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>000036 / 000005</u>	<u>Town of Lee</u>	<u>Pole User</u>	<u>\$290.00</u>



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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

**SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
  1. physical data – incorrect description or measurement of property;
  2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
  3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

See Attachment

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

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 000036 / 000005 Appeal Year Market Value \$ 0

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

See Attachment  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 2/26/16

Judith D. Brownell  
(Signature) Director Corporate Operations

\_\_\_\_\_  
(Signature)

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

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

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application;  
and
3. a copy of this form was sent to the Party(ies) applying.

Date: \_\_\_\_\_  
\_\_\_\_\_  
(Representative's Signature)

**SECTION J. Disposition of Application\* (For Use by Selectmen/Assessor)**

\*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date . . . ."

Abatement Request: GRANTED \_\_\_\_\_ Revised Assessment: \$ \_\_\_\_\_ DENIED \_\_\_\_\_

Remarks:

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

Date: \_\_\_\_\_

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

# TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2015

## INSTRUCTIONS

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

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

**Step One:** Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

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

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

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

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

**Step One:** 2 months after notice of tax;

**Step Two:** 6 months after notice of tax; and

**Step Three:** 8 months after notice of tax.

## FORM COMPLETION GUIDELINES:

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

**Attachment to Abatement Application to the Town of Lee  
Made by BayRing Communications, Inc. d/b/a BayRing Communications formally  
Freedom Ring Communications, LLC**

**Section E. Reasons for Abatement Application**

The following reasons demonstrate the existence of good cause for a tax abatement:

1. The Town of Lee (“Town” or “Lee”) has no authority to impose this tax on BayRing Communications, Inc. d/b/a BayRing Communications’ (formally Freedom Ring Communications<sup>1</sup>), (“BayRing”) telecommunication cables as real estate or its occupancy or usage of rights of way located in Lee.

- A. To the extent that the tax is based on the value of BayRing’s facilities, it is prohibited by state law. *See* RSA 72:8-a; (telecommunications equipment, including wires, fiber optics, and switching equipment, is not taxable as real estate). BayRing does not maintain structures, poles, towers, and conduits employed in the transmission of telecommunication in Lee otherwise taxable as real estate.
- B. To the extent that the Town has taxed BayRing pursuant to RSA 72:23, I(b) based on BayRing’s occupation or use of the Town’s right-of-way corridor, this statute is unlawful as applied to BayRing. According to the plain language of RSA 72:23, I(b), “it is clear that when a Town’s land is used or occupied by someone other than the Town, the lease or agreement between the Town and the user or occupier must include a provision requiring the user or occupier to pay real estate taxes.” *See Verizon New England, Inc. v. Town of Rochester*, 151 N.H. 263, 268 (2004). As such, an agreement or lease with the Town is the precondition for the lawful assessment of tax for use of the Town’s right-of-way corridor. However, unlike the licensing and/or franchising agreements Lee has presumably executed with incumbent telephone, electric, and cable companies, Lee does not have any such agreement or lease with BayRing to use or occupy the Town’s rights of way that includes a provision requiring BayRing to pay real estate taxes. *See New England Telephone and Telegraph Company v. Town of Rochester*, 144 N.H. 118, 120 (1999).
- C. The Town cannot infer privity of contract with BayRing based on BayRing’s licenses with the principal utility in contract with the Town. *See Indian Head Nat. Bank of Portsmouth v. Town of Portsmouth*, 117 N.H. 954 (1977) (holding that municipality cannot tax leasehold interest without statutory delegation of taxing authority.) Accordingly, BayRing does not have a taxable interest in the use of Lee’s rights-of-ways for the purposes of RSA 72:23.

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<sup>1</sup> BayRing Communications, Inc. is the surviving entity of a reorganization of Utel, Inc. (“Utel”) and its subsidiaries in December 2015 whereas all of the subsidiaries of Utel including Freedom Ring Communications, LLC d/b/a BayRing Communications were liquidated and all assets of each subsidiary was transferred to Utel. Utel, Inc. was renamed BayRing Communications, Inc. In August 2015 Oxford Networks, a Maine corporation, purchased 100% of the stock of Utel, Inc.

D. Based on the above, Lee lacks the necessary statutory authorization to impose any right-of-way tax against BayRing and thus its tax assessment is *ultra vires* because it has never issued pole attachment licenses or any other lease or agreement for occupation of the Town right of way to BayRing which include a provision requiring BayRing to pay real estate taxes. “Towns have no power to assess any tax not authorized by statute, nor to change or modify the public law regarding taxation.” 16 P. Loughlin, *New Hampshire Practice*, § 7.03, at 7-6 (2008) (quoting *Mack v. Jones*, 21 N.H. 393 (1850)).

2. The tax violates BayRing’s rights to equal protection under the law which are secured by the federal and state constitutions.

A. To the extent that the Town’s taxing authority derives from RSA 72:23, the statute is unconstitutional on its face. There is no legitimate governmental purpose furthered by imposing a tax on Town-owned property or any occupation thereof that has little if any value and that, but for the statute, would be exempt from taxation like other Town property.

B. The tax is also unconstitutional as applied in this case. BayRing is not the sole occupant of the premises that are the subject of this tax bill. Upon information and belief, the Town of Lee is not taxing all occupants of the Town’s right of way. There is no rational basis for selectively imposing this tax on some occupiers of the Town’s rights of way and not on others. Nor is there any legitimate governmental interest furthered by this disparate treatment. Accordingly, the tax is unconstitutional. *See Verizon New England, Inc. v. Town of Rochester*, 156 N.H. 624 (2007), Rehearing denied (February 12, 2008). The State Constitution also proscribes any taxing scheme that “result[s] in two classes of taxpayers paying different rates of tax on essentially the same class of property.” *Opinion of Justices*, 131 N.H. 640, 642 (1989) (quotation omitted.)

3. Assuming, *arguendo*, that the Town is authorized to levy this tax, such authority must be exercised in accordance with federal law, as required by the Supremacy Clause of the United States Constitution, U.S. Const. art. VI, cl. 2. This tax violates the federal Telecommunications Act of 1996, see 47 U.S.C.S. § 253, and thus is preempted by it. *See Puerto Rico Telephone Company, Inc. v. Municipality of Guayanilla*, 450 F.3d 9 (1<sup>st</sup> Cir. 2006) (ordinance imposing a 5% gross revenue fee is preempted by 47 U.S.C. § 253 (a)). In addition, as demonstrated below, the tax is not in any way related to the degree of BayRing’s actual use of the Town’s rights-of-way or the Town’s costs of maintaining them, as provided by 47 U.S.C. § 253 (c). Accordingly, the tax is invalid. *Id.*

4. The assessed valuation of the Town’s rights of way is excessive and results in BayRing bearing a disproportionate share of the common tax burden.

A. There is very little, if any, value in the Town’s rights of way.

- B. The assessed value fails to adequately consider the fractional nature of the property (*i.e.* a right of way).
- C. The assessed value fails to adequately consider that BayRing's single cable occupying the right of way is smaller than other cables, and that BayRing only maintains a single cable in the right of way where other occupants have multiple attachments along with additional appurtenances such as utility poles.
- D. The assessed value fails to consider the facts, *e.g.*, that: BayRing is not the sole occupant of the rights of way; BayRing does not own the property in fee simple; and that the pole owners hold pole licenses with the Town of Lee, while BayRing and other attachers are licensed by the pole owners to attach facilities to the utility-licensee's poles, conduits *and rights of way* pursuant to pole attachment agreements governed by 47 U.S.C. §224.

5. To the extent that the Town of Lee is taxing incumbent telephone pole owners and other utilities as well as BayRing for the use of the same rights of way, the Town is engaging in *at least* double taxation of the same property. BayRing remits annual rental fees for the use of incumbent telephone and electric poles which do occupy the Town's rights of way and arguably may be subject to taxation for their occupancy, pursuant to RSA 72.23, I(b) and their pole licenses with the Town. See *New England Telephone and Telegraph Company v. Town of Rochester, supra*, 144 N.H. at 120. However, to the extent that the Town of Lee is taxing BayRing (and other telecommunications carriers whose facilities are attached to the poles owned by incumbent pole owners) as well as the pole owners themselves, the Town is over-recovering taxes from BayRing. The Town's conduct is tantamount to issuing a property tax bill to the owner of a six-unit apartment building and then issuing six individual tax bills to all six tenants in amounts identical to the tax bill sent to the building owner. Such conduct is clearly unreasonable and warrants an immediate abatement.

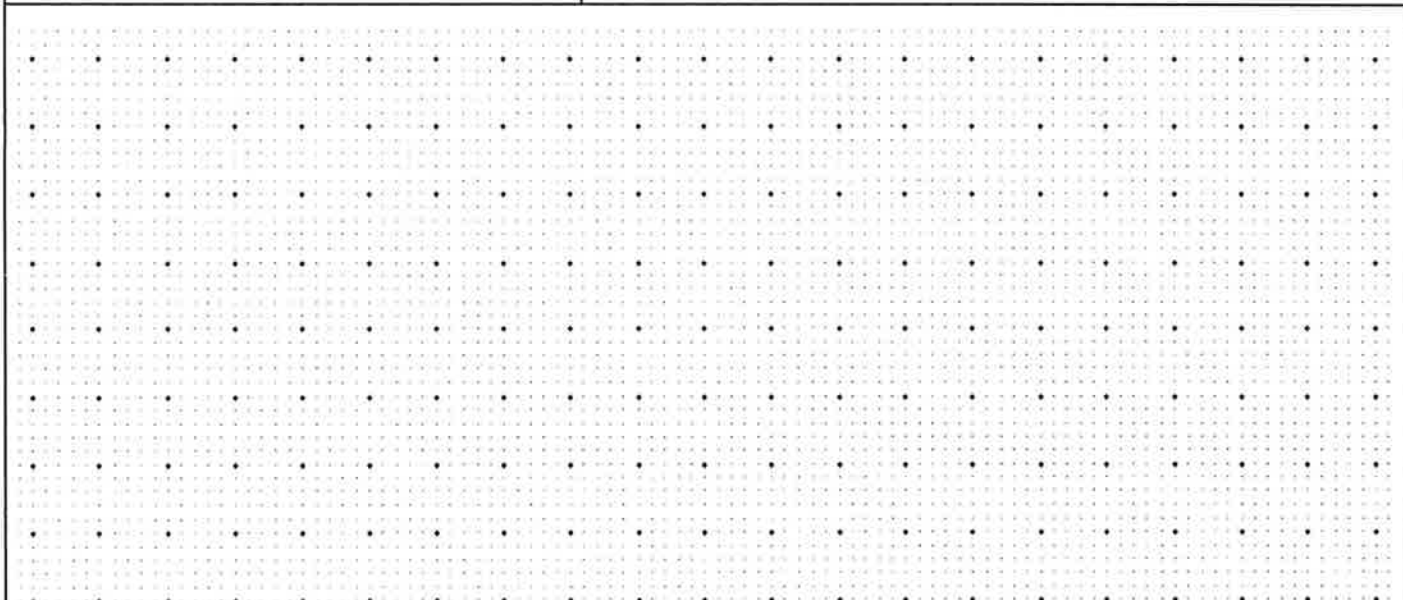
6. The foregoing information not only substantiates that good cause exists for an abatement, it also raises substantial questions as to whether the Town has acted in good faith in issuing this tax bill to BayRing and as to whether the Town may be liable to BayRing for its attorneys' fees in connection with this and any subsequent action to abate or otherwise challenge this unlawful, improper, unreasonable, and unjust tax bill.

OWNER INFORMATION	SALES HISTORY	PICTURE												
<b>FREEDOM RING COMM</b> DBA BAYRING COMM 359 CORPORATE DRIVE  PORTSMOUTH, NH 03801	<table border="1"> <thead> <tr> <th>Date</th> <th>Book</th> <th>Page</th> <th>Type</th> <th>Price</th> <th>Grantor</th> </tr> </thead> <tbody> <tr> <td colspan="6"> </td> </tr> </tbody> </table>	Date	Book	Page	Type	Price	Grantor							
Date	Book	Page	Type	Price	Grantor									
LISTING HISTORY	NOTES													
	CREATE ACCOUNT - PSNH POLE ATTACHER - 198													

EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR			
<b>Feature Type</b>	<b>Units</b>	<b>Lngh x Width</b>	<b>Size Adj</b>	<b>Rate</b>	<b>Cond</b>	<b>Market Value</b>	<b>Notes</b>	<b>LEE ASSESSING OFFICE</b>			
POLE/ROW	198		100	100.00	50	9,900					
9,900											
PARCEL TOTAL TAXABLE VALUE											
<b>Year</b>	<b>Building</b>	<b>Features</b>	<b>Land</b>								
2015	\$ 0	\$ 9,900	\$ 0					Parcel Total: \$ 9,900			
2016	\$ 0	\$ 9,900	\$ 0					Parcel Total: \$ 9,900			

LAND VALUATION														
<b>Zone:</b> COMM	<b>Minimum Acreage:</b> 1.95	<b>Minimum Frontage:</b> 250								<b>Site:</b>	<b>Driveway:</b>	<b>Road:</b>		
<b>Land Type</b>	<b>Units</b>	<b>Base Rate</b>	<b>NC</b>	<b>Adj</b>	<b>Site</b>	<b>Road</b>	<b>DWay</b>	<b>Topography</b>	<b>Cond</b>	<b>Ad Valorem</b>	<b>SPI</b>	<b>R</b>	<b>Tax Value</b>	<b>Notes</b>
COM/IND	0		E											
0 ac														



PICTURE	OWNER	TAXABLE DISTRICTS		BUILDING DETAILS		
	<b>FREEDOM RING COMM</b> DBA BAYRING COMM 359 CORPORATE DRIVE  PORTSMOUTH, NH 03801	<u>District</u>	<u>Percentage</u>	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Fixtures: Extra Kitchens: Fireplaces: A/C: Generators: Quality: Com. Wall: Stories:  Base Type:		
<b>PERMITS</b>						
<u>Date</u>	<u>Project Type</u>	<u>Notes</u>				
		<b>BUILDING SUB AREA DETAILS</b>				
		<b>2011 BASE YEAR BUILDING VALUATION</b>				
				Year Built: Condition For Age: % Physical: Functional: Economic: Temporary: %		

# ABATEMENT RECOMMENDATION

**TO:** Select Board  
Town of Lee

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

**DATE:** July 15, 2016

**RE:** Dan Gabriel Inc  
270 Gulf Road  
Dover, NH 03820

**Property Tax Map** 004 Lot 007-0600  
**Address:** 71 Calef Highway

**Tax Year:** 2015  
**Assessment:** \$524,600

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The subject was a commercial 1.69-acre parcel which was improved with a partially completed store as of April 1, 2015. The reason for the request is applicant's representative's opinion that assessment is excessive as property was purchased in July 2014 for \$300,000. A review of market data and other information was completed. From that review, it is our opinion that an adjustment is applicable. After adjustment, assessment is reduced \$129,600 from \$524,600 to \$395,000. As such it is recommended that an abatement in the amount of \$3,791 plus any applicable interest be granted.

Note: New building had been completed and assessment adjusted for the 2016 tax year.

Abatement Granted

Abatement Denied

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

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

Dated \_\_\_\_\_



OWNER INFORMATION	SALES HISTORY	PICTURE																		
<b>DAN GABRIEL INC</b>  270 GULF ROAD  DOVER, NH 03820	<table border="1"> <thead> <tr> <th>Date</th> <th>Book</th> <th>Page</th> <th>Type</th> <th>Price</th> <th>Grantor</th> </tr> </thead> <tbody> <tr> <td>07/31/2014</td> <td>4231</td> <td>785</td> <td>Q1</td> <td>300,000</td> <td>CALLIORAS, ROBERT</td> </tr> <tr> <td>07/16/1985</td> <td>1178</td> <td>402</td> <td>U199</td> <td></td> <td>LEGERE, HEIRS OF GEO.</td> </tr> </tbody> </table>	Date	Book	Page	Type	Price	Grantor	07/31/2014	4231	785	Q1	300,000	CALLIORAS, ROBERT	07/16/1985	1178	402	U199		LEGERE, HEIRS OF GEO.	
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LISTING HISTORY	NOTES
02/29/16 STM BP - EXT 10/26/15 STM BP-EXT 04/06/15 SM BP-EXT 03/18/13 SM BP - EXT 09/12/11 JQ 1/4 - EXT 09/18/06 DSMV 08/20/02 TMRL 07/24/87 BH	GRN; ABANDONED LE VOYAGER BOAT SHOP; IPCA & EPCA; 09-11 N/C 03-13 ADJ OUTBLDGS, 3 BOX TRAILERS, REMOVED SHED METL=TRAVEL TRAILER SELLING BURGERS=ON LOT 7 SUB LOT 5, DEMO BLDG, FOOTINGS FOR FOUNDATION ONLY, RECK 2015 FOR NEW BLDG 04-15 LIST NEW BLDG UC - RECK 2016 - 02-16 ADJ UC, OUTBLDGS 07-16 ADJ PER ABATEMENT REVIEW

EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR																															
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PAVING	21,000	21000 x 1	61	3.25	0	0																																	
LIGHTS-PARKING LOT	5		100	1,500.00	50	3,750																																	
						<b>3,800</b>																																	

LAND VALUATION																	
<b>Zone:</b> COMM				<b>Minimum Acreage:</b> 1.95				<b>Minimum Frontage:</b> 250				<b>Site:</b>		<b>Driveway:</b>		<b>Road:</b>	
<b>Land Type</b>	<b>Units</b>	<b>Base Rate</b>	<b>NC</b>	<b>Adj</b>	<b>Site</b>	<b>Road</b>	<b>DWay</b>	<b>Topography</b>	<b>Cond</b>	<b>Ad Valorem</b>	<b>SPI</b>	<b>R</b>	<b>Tax Value</b>	<b>Notes</b>			
COM/IND	1.690 ac	146,368	T	300	100	100	100		80	351,300	0	N	351,300				
										<b>351,300</b>		<b>351,300</b>					

**FOR MUNICIPALITY USE ONLY:**

Town File No.: \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

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

**TAX YEAR APPEALED: 2015**

**MUNICIPALITY: LEE**

**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Owner Name(s): DAN GABRIEL, INC.

Mailing Address(es): c/o Property Tax Advisors, Inc. – 56 Middle St – Portsmouth, NH 03801

Telephone Number(s): (Work) \_\_\_\_\_ (Home) \_\_\_\_\_

**Note:** If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number.

Municipalities shall treat the social security or federal tax identification information as confidential and exempt from public information request under RSA 91-A.

**SECTION B. Party's (ies') Representative if other than Person(s) Applying (Also complete Section A)**

Name: Property Tax Advisors, Inc.

Mailing Address: 56 Middle Street, Portsmouth, NH 03801

Telephone Number: (Work) 603.427.1122 (Home) \_\_\_\_\_

**SECTION C. Property(ies) for which Abatement is Sought**

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
4-7-600	71 Calef Highway, Lee	COMM	\$524,600

WAS AN INVENTORY BLANK TIMELY FILED FOR THIS PROPERTY FOR TAX YEAR 2015?

YES \_\_\_\_\_ NO \_\_\_\_\_ N/A \_\_\_\_\_

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

**SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means 1.) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reason supporting your application. Statements such as "taxes to high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
  - 1. physical data - incorrect description or measurement of property;
  - 2. market data - the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
  - 3. level of assessment - the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

**Note:** If you have an appraisal of other documentation, please submit it with this application

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978)

(Attach additional sheets if needed.)

Please refer to attached documentation.

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**SECTION J. Disposition of Application\* (For Selectmen's/Assessor's Use)**

\*RSA 76:16 II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date . . ."

Abatement Request: GRANTED \_\_\_\_\_ Revised Assessment: \$ \_\_\_\_\_ DENIED \_\_\_\_\_

Remarks:

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Date: \_\_\_\_\_

\_\_\_\_\_  
(Selectman/Assessor Signature)

\_\_\_\_\_  
(Selectman/Assessor Signature)

\_\_\_\_\_  
(Selectman/Assessor Signature)

\_\_\_\_\_  
(Selectman/Assessor Signature)

Teledex Sales Detail	Detail	Town	County	Year	Transaction Number	Index Page	Current Record	End Session
	<a href="#">Help</a>	LEE	STRAFFORD	2014	50592	1	4 of 4	<a href="#">Logoff</a>

Options: [Previous](#) [Return to Index](#) [Refine Query](#) [New Query](#)

Date of Record and Deed 7/31/2014 7/31/2014  
Volume/Page 04231 / 0785  
Deed Type WARRANTY  
Seller CALLIORAS, ROBERT R & BARBARA E  
Buyer GABRIEL INC, DAN  
Buyer Address 270 GULF RD, DOVER NH 03820-5109  
Contact/Property Phone /  
Deed Property Type L/B  
[NHDRA Property Type](#)  
Deed Location CALEF RD GL  
PA-34 Street/Condo  
Tax Map Number  
Plan Rec'd & Reference  
Deed #Pcls / Lot# & Area 1 / NA / NA  
Price - Deed / Verified \$300,000 (Price from tax stamp)  
EQ Include / [Exclude](#) Include/Exclude Decision Pending  
Tax Year / Assessment No assessment data available.  
Mortgage 1 / 2 NONE  
Comments  
PA34s Available [View PA34 Information](#)

Options: [Previous](#) [Return to Index](#) [Refine Query](#) [New Query](#)

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[RDC Home](#) | [Log on](#) | [Teledex Gateway](#) | [Contact Us](#)

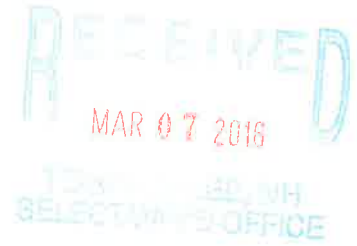
©1997-2016 Real Data Corp. All rights reserved.  
Please contact us at (603) 669-3822 with your questions and comments  
103 Bay Street Manchester, NH 03104-3007



PROPERTY TAX ADVISORS  
INCORPORATED

March 1, 2016

Assessing Department  
Town of Lee  
7 Mast Road  
Lee, NH 03861



Re: 71 Calef Highway

Tax ID: 4-7-600

Dear Assessing Officials:

Enclosed please find an abatement application for the above referenced property.

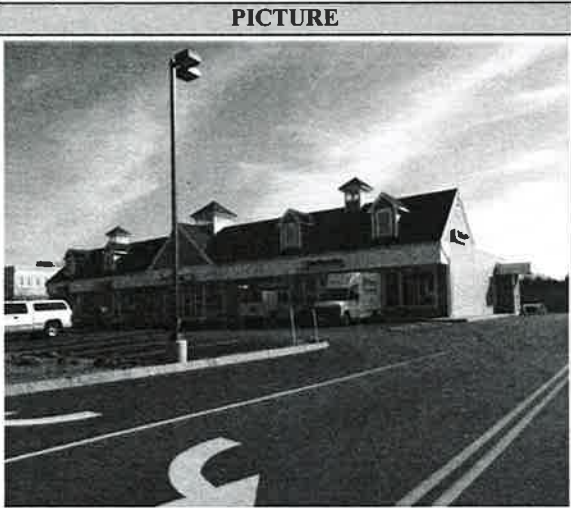
71 Calef Highway is assessed for \$524,600. The property sold on July 31, 2014 for \$300,000. The market value of the property as of April 1, 2015 was \$385,000, due to some minor improvements made after the sale.

I would like to be of any assistance I can, please do not hesitate to call.  
Thank you for your attention to this matter.

Sincerely,

Todd Kratt  
Vice President

Enclosures



**OWNER**  
**DAN GABRIEL INC**  
 270 GULF ROAD  
 DOVER, NH 03820

TAXABLE DISTRICTS	
District	Percentage

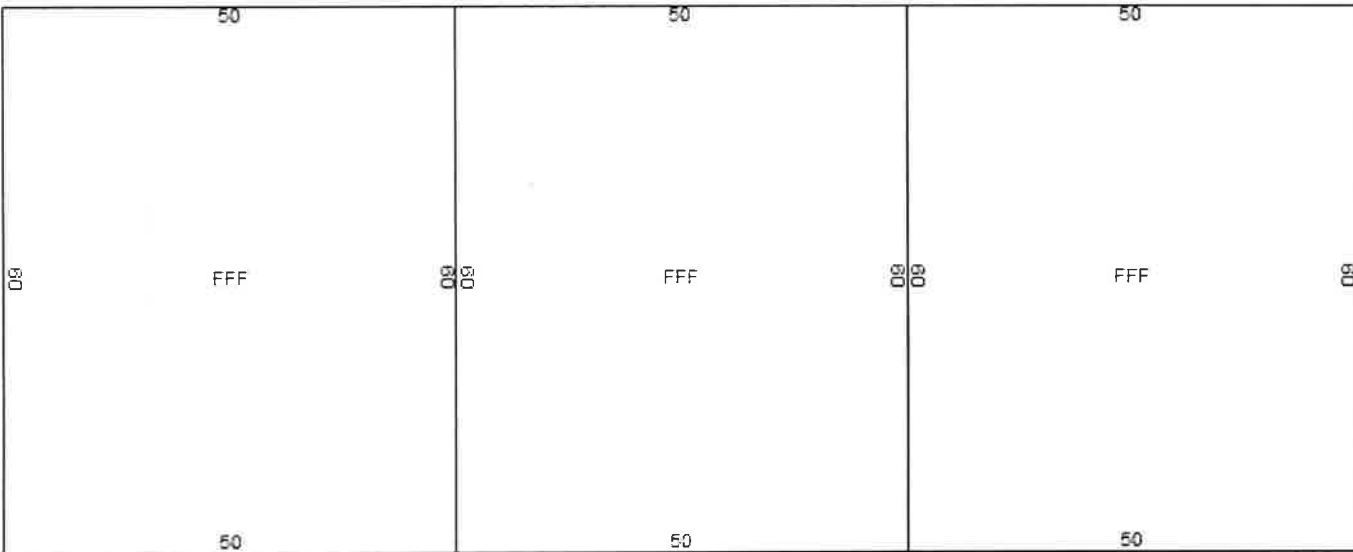
**BUILDING DETAILS**  
 Model: 1 STORY FRAME STORE  
 Roof: GABLE OR HIP/ASPHALT  
 Ext: VINYL SIDING  
 Int: DRYWALL  
 Floor: HARD TILE  
 Heat: GAS/FA DUCTED  
 Bedrooms: Baths: 1.5 Fixtures:  
 Extra Kitchens: Fireplaces:  
 A/C: Yes 100.00 % Generators:  
 Quality: A0 AVG  
 Com. Wall: WOOD, 10 FT. 1.0000  
 Size Adj: 0.8329 Base Rate: CIS 76.00  
 Bldg. Rate: 0.8329  
 Sq. Foot Cost: \$ 63.30

**PERMITS**

Date	Project Type	Notes
02/11/16	OTHER	BUILDING SIGNAGE FOR NH FEDERAL C
02/09/16	ELECTRICAL	ELECTRICAL FOR NH FEDERAL CREDIT
01/04/16	OTHER	PLUMBING FOR FIT-UP AT FEDERAL CR
12/28/15	COMMERCIAL	
09/21/15	OTHER	NH FEDERAL CREDIT UNION SIGN ADDI
08/17/15	OTHER	
07/13/15	OTHER	PROPANE TANKS/PIPING FOR NEW STOI

**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	9000	1.00	9000
		9,000		9,000



**2011 BASE YEAR BUILDING VALUATION**

Market Cost New:	\$ 569,700
Year Built:	2015
Condition For Age:	AVERAGE
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	
Building Value:	\$ 569,700

OWNER INFORMATION			SALES HISTORY				PICTURE
<b>DAN GABRIEL INC</b>  270 GULF ROAD  DOVER, NH 03820			<b>Date</b>	<b>Book</b>	<b>Page</b>	<b>Type</b>	<b>Price Grantor</b>
			07/31/2014	4231	785	Q 1	300,000 CALLIORAS, ROBERT
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LISTING HISTORY			NOTES				
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10/26/15	STM	BP-EXT					
04/06/15	SM	BP-EXT					
03/18/13	SM	BP - EXT					
09/12/11	JQ	1/4 - EXT					
09/18/06	DSMV						
08/20/02	TMRL						
07/24/87	BH						

EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR																															
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LIGHTS-PARKING LOT	5		100	1,500.00	100	7,500		<b>PARCEL TOTAL TAXABLE VALUE</b> <table border="1"> <thead> <tr> <th>Year</th> <th>Building</th> <th>Features</th> <th>Land</th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>\$ 5,600</td> <td>\$ 900</td> <td>\$ 263,500</td> </tr> <tr> <td colspan="4" style="text-align: right;">Parcel Total: \$ 270,000</td> </tr> <tr> <td>2015</td> <td>\$ 85,500</td> <td>\$ 0</td> <td>\$ 439,100</td> </tr> <tr> <td colspan="4" style="text-align: right;">Parcel Total: \$ 524,600</td> </tr> <tr> <td><b>2016</b></td> <td><b>\$ 569,700</b></td> <td><b>\$ 49,100</b></td> <td><b>\$ 439,100</b></td> </tr> <tr> <td colspan="4" style="text-align: right;"><b>Parcel Total: \$ 1,057,900</b></td> </tr> </tbody> </table>				Year	Building	Features	Land	2014	\$ 5,600	\$ 900	\$ 263,500	Parcel Total: \$ 270,000				2015	\$ 85,500	\$ 0	\$ 439,100	Parcel Total: \$ 524,600				<b>2016</b>	<b>\$ 569,700</b>	<b>\$ 49,100</b>	<b>\$ 439,100</b>	<b>Parcel Total: \$ 1,057,900</b>			
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LAND VALUATION														
<b>Zone:</b> COMM	<b>Minimum Acreage:</b> 1.95	<b>Minimum Frontage:</b> 250							<b>Site:</b>	<b>Driveway:</b>			<b>Road:</b>	
<b>Land Type</b>	<b>Units</b>	<b>Base Rate</b>	<b>NC</b>	<b>Adj</b>	<b>Site</b>	<b>Road</b>	<b>DWay</b>	<b>Topography</b>	<b>Cond</b>	<b>Ad Valorem</b>	<b>SPI</b>	<b>R</b>	<b>Tax Value</b>	<b>Notes</b>
COM/IND	1.690 ac	146,368	T	300	100	100	100		100	439,100	0	N	439,100	
	<b>1.690 ac</b>									<b>439,100</b>			<b>439,100</b>	



**TOWN OF LEE**  
 Office of the Selectmen  
 7 Mast Road  
 Lee, New Hampshire 03861  
 (603) 659-5414

## RAFFLE & TAG SALE PERMIT

**PLEASE Complete and Return to Selectmen's Office -- NO LATER THAN 30 DAYS PRIOR TO EVENT**

Organization Name: LEE Public Library Board of Trustees

Federal Tax ID number for Organization: \_\_\_\_\_  
 Charitable nonprofits that have been in existence for at least 2 years are permitted to conduct fundraising raffles in New Hampshire; this includes any person or entity that is determined by the Internal Revenue Service to be a tax exempt organization pursuant to section 501(c)(3) of the Internal Revenue Code; however, "Charitable organization" is not limited to those organizations to which contributions are tax deductible under section 170 of the Internal Revenue Code.

Check (✓) Nature of Organization:

Religious \_\_\_ Educational ✓ Charitable \_\_\_ Civic ✓ Sports \_\_\_ Veterans \_\_\_ Fraternal or Political \_\_\_

Other (Describe) \_\_\_\_\_

Contact Person: Ruth Eifert/Annie Goscowski Day Time Telephone: 659-2626

Address: 9 Mast Rd Lee Email leelibrary@comcast.net

Type of Permit:  Raffle  Tag Sale

Date of Event: July & August Specific Time: \_\_\_\_\_

Location of Event: Tickets at library

Please be advised the Town will verify that your organization is in compliance with the regulations of N.H. Charitable Trusts Unit of the Attorney General's Office prior to the acceptance of your application. The Town Administrator may contact you to obtain additional information. You must provide a way for us to contact you during the day so that your request can expedited. Information on these requirements may be found at: <http://www.doj.nh.gov/charitable-trusts/faq.htm>

**For Raffle Permits Only:**

Prize (s) To Be Awarded: Painting donated Joan Lavoie

Cost of Ticket: \$1 each 6 for \$5 Date of Drawing: Sept. 10, 2016

Place of Drawing: Lee Fair

I CERTIFY THAT THE ABOVE STATEMENTS ARE TRUE AND CORRECT. I UNDERSTAND THAT THIS PERMIT IS ISSUED BY THE Select Board PER the provisions of RSA 287-A, RSA 31:91 and/or RSA 286 and I agree to abide by the same.

SIGNATURE OF APPLICANT: Annmarie Goscowski DATE: 7/20/2016

Select Board Approval \_\_\_\_\_ Date: \_\_\_\_\_  
 (Chairman's Signature)



**TOWN OF LEE**

**DEPARTMENT HEAD LEAVE NOTICE**

This form is to be completed and submitted to the Town Secretary so that leave may be deducted from your leave accruals. In most cases, notice should be submitted prior to leave being taken and, in the case of sick leave taken because of unexpected illness, this form is to be submitted immediately upon your return to work.

DATE OF REQUEST: July 19, 2016 DATE(S) OF LEAVE: Aug. 1 - 5, 2016

TOTAL HOURS REQUESTED: 40

TYPE OF LEAVE REQUESTED (check one):

Vacation

Sick

Personal Day

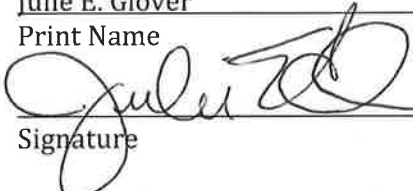
Bereavement

Other \_\_\_\_\_

Explanation (if necessary): Birthday week!

Julie E. Glover

Print Name

  
Signature

Vacation leave of more than five working days and other forms of leave under certain circumstances must be approved by the Board of Selectmen prior to leave being taken, and sick leave may require medical certification (please see Personnel Policy & Procedures Manual for details.)

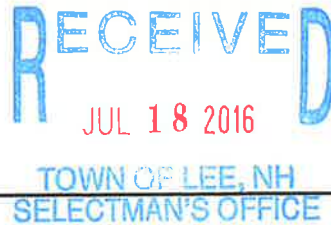
Approval: \_\_\_\_\_  
Chairman, Board of Selectmen

Date: \_\_\_\_\_

Denied

Reason: \_\_\_\_\_

97 High Road  
Lee, NH 03861



Phone 603-659-4708

E-mail [rtpdm@aol.com](mailto:rtpdm@aol.com)

July 14, 2016

The Selectmen  
Town of Lee  
Lee, NH 03861

**Re: Logging Trucks on High Road**

*Since it is not in Lee, it is possible that the Town is not aware of the significant logging operation taking place at the end of High Road on the Epping town line*

*In any event it may be without your knowledge that High Road in Lee is being used as the access to this operation.*


*High Road is a designated scenic road and as such is not surfaced. Residents along High Road pay property tax appropriate for a scenic road.*

*The peace and tranquility and wildlife along High Road are normally disturbed only by the occasional vehicle, since High Road is not a through road. For the past several weeks this tranquility has, however, been rudely disturbed by many full size logging trucks using High Road for passage.*

*Apart from the noise disturbing effect of these trucks, it is probable that fully loaded logging trucks will eventually damage the unsurfaced road and possibly also the one way High Road bridge.*

*If anything can be done to curb these activities it would certainly be very much appreciated*

Sincerely,



Richard T. Marshall

# BRENTWOOD PLANNING BOARD

1 Dalton Road  
Brentwood, NH 03833

603/642-6400

fax 603/642-6310

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## ABUTTERS NOTICE

This certified letter is to notify you, in accordance with RSA 676:4, that a public hearing will be held by the Brentwood Planning Board on Thursday, August 4, 2016 at 7:00 pm regarding the following application:

7:00 pm: Site Plan Review: Applicant Varsity Wireless, LLC proposes to construct a 150 foot monopole tower to accommodate the antennas, electronic equipment and cabling of wireless broadband telecommunication, within a 75' x 75' fenced in compound that will also contain ground based telecommunications equipment. Property is located on Crawley Falls Road in the Com/Ind zone, referenced by tax map 218.054 and is currently owned by Dana Clay.

The applicant will conduct a ONE DAY site visit and visual demonstration to illustrate the height of the proposed facility by means of a balloon raised at and to the height of the proposed facility. Said site and visual demonstration will be held TUESDAY, JULY 26, from 9:00 am to 12:00 noon. In the event of inclement weather, this demonstration will be held on Wednesday, July 27 from 9:00 am to 12:00 noon, OR Thursday, July 28 from 9:00 am to 12:00 noon, OR Friday, July 29 from 9:00 am to 12:00 noon. To answer any questions or concerns regarding demonstration contact Francis D. Parisi, Esq, Varsity Wireless, LLC One New Hampshire Ave, Portsmouth, NH 03801 (401-447-8500)

Either you or a representative of your choice are invited to this hearing to determine if your property may be affected and to offer appropriate comments on the effects. If you no longer own adjoining land, we would appreciate notification to this effect prior to the meeting. This hearing may be up for discussion on August 4, Sept 1, Sept 15, Oct 6 or Oct 20, 2016.

RECEIVED  
JUL 20 2016  
TOWN OF LEE, NH  
SELECTMAN'S OFFICE