

SELECT BOARD MEETING AGENDA

DATE: Monday, April 24, 2017 at 6:30 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 – 6:30 pm
2. Public Comment
3. **DISCRETIONARY PRESERVATION EASEMENT PUBLIC HEARING** – 203 Wadleigh Falls Rd Map 33-7-0
4. **Griffin Hotz, Trail Life Troop 2nd Officer** – Trail Life Troop NH-0777 Request to Camp at LRP
Request permission from the Board to camp overnight and make a campfire at Little River Park on April 28th.
5. **Tom Dronsfield, Police Chief – New Police Officer**
Introduce Antoinette Webster, the new hire to the Lee Police Department.
6. **Roger Rice, Transfer Station Manager – NH the Beautiful Unanticipated Funds**
Request that the Board accept \$5000 in unanticipated funds from NH the Beautiful.
7. **Randy Stevens, Highway Supervisory**
 - a. **Weight Restrictions** – *Discuss lifting restrictions.*
 - b. **Paving Bids** – *Present paving bid results and make recommendation to the Board.*
8. **Chairman LaCourse – Select Board Goals**
Discuss the Board's goals and aspirations for FY18.
9. **Selectman Bugbee – Facilities Committee**
 - a. *Discuss the Facilities Committee's Charge*
 - b. *Discuss the next step with regards to the Church property*
10. **Julie Glover, Town Administration**
 - a. *Miscellaneous*
11. **Motion to accept the Consent Agenda as presented:**

SIGNATURES REQUIRED

Land Use Change Tax
Veteran's Tax Credit
Notice of Intent to Excavate
Report of Excavated Material (2)
Charitable Exemption-Jer.Smith Grange; Lee Church
Education Exemption - Growing Places
Abatement

INFORMATION ONLY

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

12. **Motion to accept the Public and Non Public Meeting Minutes from April 10, 2017.**
13. **Motion to accept Manifest #21 and Weeks Payroll Ending April 23, 2017.**
14. **Motion to enter into Non-Public Session–NH RSA 91-A:3II (c)Elections, (c)Tax Deeds, (a)Library Evaluations (a)Department Head Evaluations Roll Call Vote required**
15. **Motion to seal the Non-Public Session Minutes (if necessary.) Roll Call Vote required.**
16. **Miscellaneous/Unfinished Business**
17. **Adjournment**

Posted: Town Hall, Public Safety Complex, Public Library and on leenh.org on April 21, 2017

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: April 24, 2017

Agenda Item No. 3

BOARD OF SELECTMEN
MEETING AGENDA REQUEST

4/24/2017

Agenda Item Title: Application for a Discretionary Preservation Easement for Loren and Bonnie Meeker

Requested By: Loren and Bonnie Meeker **4/1/2017**

Contact Information: dave-meeker@comcast.net

Presented By: Town Administrator Julie Glover

Description: Application for a Discretionary Preservation Easement for barn located at 203 Wadleigh Falls Road (Map 33-7-0.)

Financial Details: The 2016 full assessed value of the barn is \$14,446 which equates to tax revenues of \$422.55. If the renewal application is granted at a 75% reduction, it would reduce the amount of taxes collected to \$105.64 (based on the 2016 rate). There will also be legal costs associated with executing the easement.

Legal Authority NH RSA 79-D

Legal Opinion: As with a Conservation Easement, each party should have an attorney review the easement and be responsible for paying his own legal fees. The governing statute requires the property owner to pay the recording fees. The Town Administrator can prepare a document for review by the property owner.

REQUESTED ACTION OR RECOMMENDATIONS:

MOTION: Move to approve the Meeker's application for a Discretionary Preservation Easement on the barn for a ten year term and a 75% reduction in assessed value and to authorize the Town Administrator to work with Town Counsel and the property owner on drafting the easement document.

FORM
PA-36-A

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
DISCRETIONARY PRESERVATION EASEMENT APPLICATION

STEP 1 PROPERTY OWNER (S)

PLEASE TYPE OR PRINT	LAST NAME	<i>Meeker</i>	FIRST NAME	<i>Loren</i>
	LAST NAME	<i>Meeker</i>	FIRST NAME	<i>Bonnie</i>
	STREET ADDRESS			
	<i>203 Wadleigh Falls Rd</i>			
	STREET (continued)			
TOWN/CITY	<i>Lee</i>	STATE	<i>NH</i>	ZIP CODE
			<i>03861</i>	

STEP 2 PROPERTY LOCATION OF LAND AND HISTORIC AGRICULTURAL STRUCTURE BEING CLASSIFIED

PLEASE TYPE OR PRINT	STREET			
	<i>203 Wadleigh Falls Road</i>			
	TOWN/CITY	<i>Lee</i>	COUNTY	<i>Strafford</i>
	NUMBER OF ACRES	MAP #	LOT #	BOOK #
	<i>11+</i>			<i>997</i>
			PAGE #	<i>899</i>
CHECK ONE:				Tax Year
Original Application <input checked="" type="checkbox"/>		Renewal <input type="checkbox"/>		<i>2017</i>

STEP 3 REASON FOR DISCRETIONARY PRESERVATION EASEMENT APPLICATION

Describe how the Historic Agricultural Structure meets one of the tests of public benefit per RSA 79-D:3. Submit additional sheets, if necessary.

See Attached

How many square feet will be subject to the easement?

3290 sq. ft. including attached shed

STEP 4 SIGNATURES OF ALL PROPERTY OWNERS OF RECORD

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
<i>Loren D. Meeker</i>	<i>Loren D. Meeker</i>	<i>4/1/2017</i>
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
<i>Bonnie S. Meeker</i>	<i>Bonnie S. Meeker</i>	<i>4/1/2017</i>
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

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

STEP 5 TO BE COMPLETED BY THE LOCAL ASSESSORS

<input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED	Pending approval of Discretionary Preservation Easement Agreement by landowner and assessing officials.
Comments:	

STEP 6 APPROVAL OF A MAJORITY OF SELECTMEN/ASSESSORS

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

STEP 7 DOCUMENTATION

Is a map of the entire parcel showing the property location, orientation, overall boundaries and acreages clearly showing easement area requested submitted?	Yes <input type="checkbox"/> No <input type="checkbox"/>
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DISCRETIONARY PRESERVATION EASEMENT DEED (RSA 79-D)

We, Loren D. Meeker, Trustee of the Loren D. Meeker Revocable Trust U/T/A dated January 26, 1996 and Bonnie S. Meeker, Trustee of the Bonnie S. Meeker Revocable Trust U/T/A dated January 26, 1996 of 203 Wadleigh Falls Road, Lee, County of Strafford and State of New Hampshire, for (myself/ourselves) successors and assigns, for consideration paid, grant to

The Town of Lee, County of Strafford, State of New Hampshire, a Discretionary Preservation Easement in accordance with the provisions of RSA 79-D for a term of 10 years on the following historic agricultural structure, including the land necessary for the function of the building (the Property), described as follows.

The Property is described as a portion of Tax Map 33 Lot 07-0000 in the Town of Lee. Also reference Grantor's title by Corrective Warranty Deed recorded at Book 2069 Page 136 on December 24, 1998. The 72 feet by 38 feet barn was built in three sections. The oldest section, the middle three bays of 36 feet by 38 feet, was probably set on a full foundation about 1840. The two-bay addition to the front of 20 feet by 46 feet bumps out to the right side and blends to the roof line. A single bay to the rear of the 14 feet x 38 feet housed a silo 9 feet x 14 feet. When these were added, the original foundation was altered to take the front addition. The silo indicates that the renovation would have happened in the later half of the 1800's. The distinct difference in the roof framing from purlins in the center bays to rafters on both ends also indicates the date of change. Detail of the front of the barn includes the offset front door to match the uneven bays of 14 feet, 12 feet and 12 feet. The roof pitch is approximately 9/12. We assume the timbers were sawn there when the mill first housed a circular saw mill. Although there are a few hewn beams used on the floor in the middle section of the structure, they are most likely recovered from an earlier building.

The Grantee agrees that the Property provides a demonstrated public benefit in accordance with the provisions of RSA 79-D:II.

MAINTENANCE OF THE PROPERTY. The Grantor agrees to maintain the Property in a use and weather-tight condition in keeping with its historic integrity and character during the term of the easement, consistent with the purposes of RSA 79-D. The early history of the barn is not known, although the attached side building was clearly added after the barn was built. There were substantial repairs in the 1980s (repaired foundation, partial new roof, some flooring and electrical work). In the 2000s, the second and third floors were refurbished and windows were replaced on the south and north sides. Present problems of the barn include a leaky roof, a collapsing retaining wall for the north raised area providing access to the barn, deteriorating and missing asphalt shingles on the east side of the barn, broken windows on the east side, rotting flooring and repainting. In current dollars, probably \$30,000 has already been invested within the past 25 years. An estimate for current repairs is on the order of \$25,000 for roofing, site work, repairing shingles, repainting and miscellaneous items.

ASSESSMENT OF THE PROPERTY. The Grantee agrees that the Property shall be assessed, during the term of the Discretionary Easement, based on 25% of full value assessment as provided by RSA 79-D:7.

The assessment shall be based on the Property's use as an historic agricultural structure, and shall not be increased because the owner undertakes maintenance and repairs designed to preserve the structure.

RELEASE, EXPIRATION, RENEWAL, CONSIDERATION.

I. RELEASE. The Grantor may apply to the local governing body of the Town of Lee for a release from the foregoing Discretionary Preservation Easement upon a demonstration of extreme personal hardship. Upon release from such easement, the Grantor shall pay the following consideration to the tax collector of the Town of Lee.

(a) For a release within the first half of the duration of the easement 20 percent of the RSA 75:1 full value assessment of such structure and land.

(b) For a release within the second half of the duration of the easement, 15 percent of the RSA 75:1 full value assessment of such structure and land.

II. RENEWAL. Upon the expiration of the term of the discretionary easement, the Grantor may apply for a renewal, and the Grantor/Grantee shall have the same rights

and duties with respect to the renewal application as they did with respect to the original application.

III. The tax collector shall issue a receipt to the owner of such property and a copy to the governing body of the Town of Lee for the sums paid. The local governing body shall, upon receiving a copy of the above-mentioned consideration, execute a release or renewal of the easement to the Grantor who shall record such a release or renewal. A copy of such release or renewal shall also be sent to the local assessing officials if they are not the same parties executing the release or renewal.

IV. In the event that the structure is destroyed by fire, storm or other unforeseen circumstance not within the control of the Grantor, the discretionary easement shall be released without penalty.

V. If, during the term of the discretionary easement, the GRANTOR shall fail to maintain the structure in conformity with the foregoing agreement, or shall cause the structure to significantly deteriorate or be demolished or removed, the discretionary easement shall be terminated and a penalty assessed in accordance with Paragraph I (a) and (b) above.

ENFORCEMENT.

When a breach of the Easement comes to the attention of the Grantee, it shall notify the owner of the property subject to the easement, in writing, of such breach, delivered by hand or by certified mail, return receipt requested.

The Grantor shall have 30 days after receipt of such notice to undertake those actions, including restoration, which are reasonably calculated to cure the conditions constituting said breach and to notify the Grantee thereof.

If the Grantor fails to take such curative action, the Grantee may undertake any actions that are reasonably necessary to cure such breach, and the cost thereof, including Grantee's expenses, court costs and legal fees, shall be paid by the Grantor, provided the said Grantor is determined to be directly or indirectly responsible for the breach.

The Grantee, by accepting and recording the Discretionary Preservation Easement deed agrees to be bound by and to observe and enforce the provisions hereof and assumes the rights and responsibilities herein provided for and incumbent upon the Grantee, all in

furtherance of the preservation purposes for which this Discretionary Preservation Easement Deed is delivered.

WITNESS MY HAND this _____ day of _____, 20__.

Witness

Grantor

Witness

Grantor

STATE OF NEW HAMPSHIRE
COUNTY OF STRAFFORD

Appeared before me this _____ day of _____, 20__, the above signed _____, known to me or satisfactorily proven to be the same, and acknowledged that they executed the same for the purposes contained therein.

Notary Public/Justice of the Peace
My commission expires _____.

ACCEPTED this _____ day of _____, 20__.

Town of Lee

By its Board of Selectmen

FARM RECONNAISSANCE INVENTORY FORM

NHDHR INVENTORY #

FARM OR FAMILY NAME: Wadleigh Falls Island Farm

Current owner: Loren D. and Bonnie S. Meeker

Street address: 203 Wadleigh Falls Road, Lee, New Hampshire

Tax map/parcel number(s) for the entire farm (if known): Map 30 Lot 7-0

Farm acreage: 10.9 acres

MAIN HOUSE: _____ (Please label the house with a letter and include it on an attached sketch map and photograph)

Approximate date of construction: c.1749 & 1830 Source of information: Lee Historical Society papers

BARN: _____ (Please label the barn with a letter and include it on an attached sketch map and photograph)

Approximate date of construction: circa 1840 Source of information: David Miner, barn historian

Please describe any known alterations to the barn, with dates, and check as many blanks below that apply:

FOUNDATION: Fieldstone Cut stone/granite Brick Concrete Other _____

FRAMING: Hand-hewn Sawn heavy timbers Stud construction Other _____

EXTERIOR: Clapboard Wood shingle Weatherboard _____ Asphalt Asbestos
Corrugated metal Other _____

ROOF SHAPE: Gable Gambrel Monitor Other _____

ROOFING: Asphalt Slate Wood Metal Other _____

INTERIOR FEATURES: Milk room Silo Stanchions Others site of former silo in rear stall

ADDITIONAL OUTBUILDINGS: Please label each with a letter and show on an attached sketch map and photograph. Include all existing structures – such as coops, pit silos, bee hives, garages, privies and cottages – and note any that have been removed over the years.

see pictures attached

PLEASE TELL US ANY HISTORY THAT YOU KNOW ABOUT THE FARM AND ITS PRODUCTION (continue on attached pages if needed):

See attached pages and report.

DO YOU KNOW OF ANY HISTORIC VIEWS OR PHOTOGRAPHS OF THE FARM? WHERE? no

SPECIAL DESIGNATION: Bicentennial Farm Conservation or Agricultural Easement Farm of Distinction
Green Pastures Tree Farm Other conservation easement being applied for

HAS THE SAME FAMILY FARMED THIS PROPERTY FOR MORE THAN 100 YEARS? BEGINNING WHEN?

FORM COMPLETED BY: Laurel Cox DATE: 9/5/2011

HOW MAY WE CONTACT YOU IF NEEDED? Laurel Cox, tuckawayfarm@comcast.net, 603-868-1822

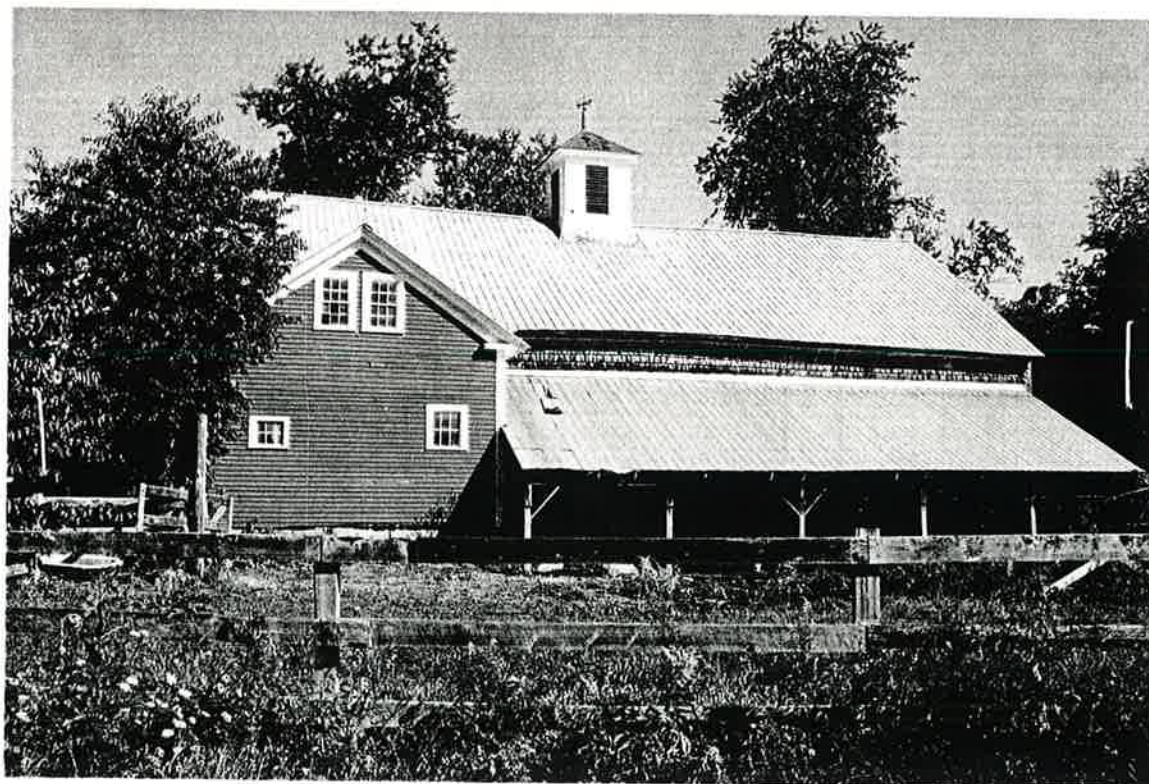
FARM RECONNAISSANCE INVENTORY FORM

INVENTORY #



PHOTO # 1
 Subject and date:
 Wadleigh Falls Island
 Farm
 8/19/11
 Photographer facing:

PHOTO # 2
 Subject and date:
 Wadleigh Falls
 Island Farm
 8/19/11
 Photographer facing:



FORM COMPLETED BY: Laurel Cox

DATE: 9/5/2011

FARM RECONNAISSANCE INVENTORY FORM

INVENTORY #

PHOTO #
Subject and date:

Photographer facing:

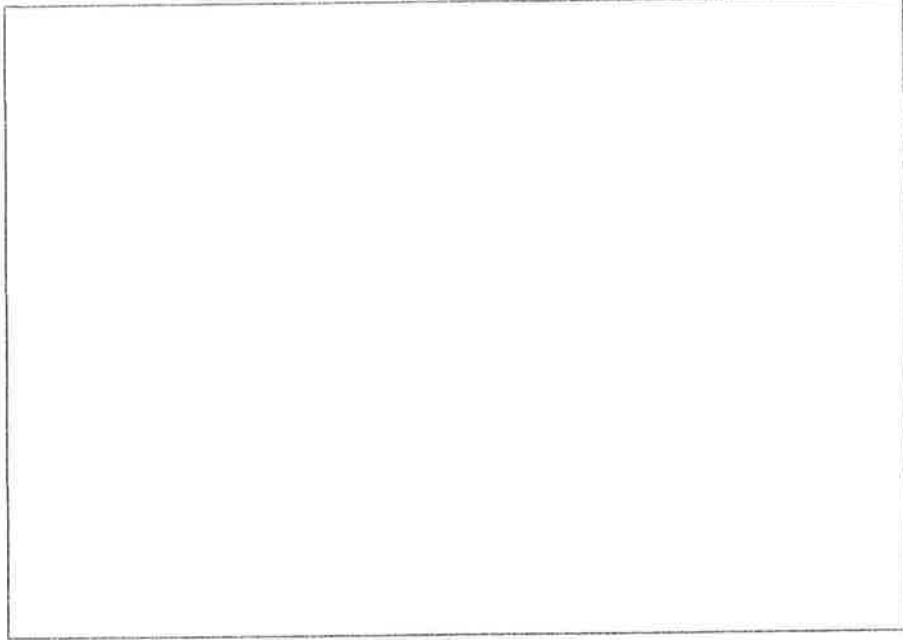
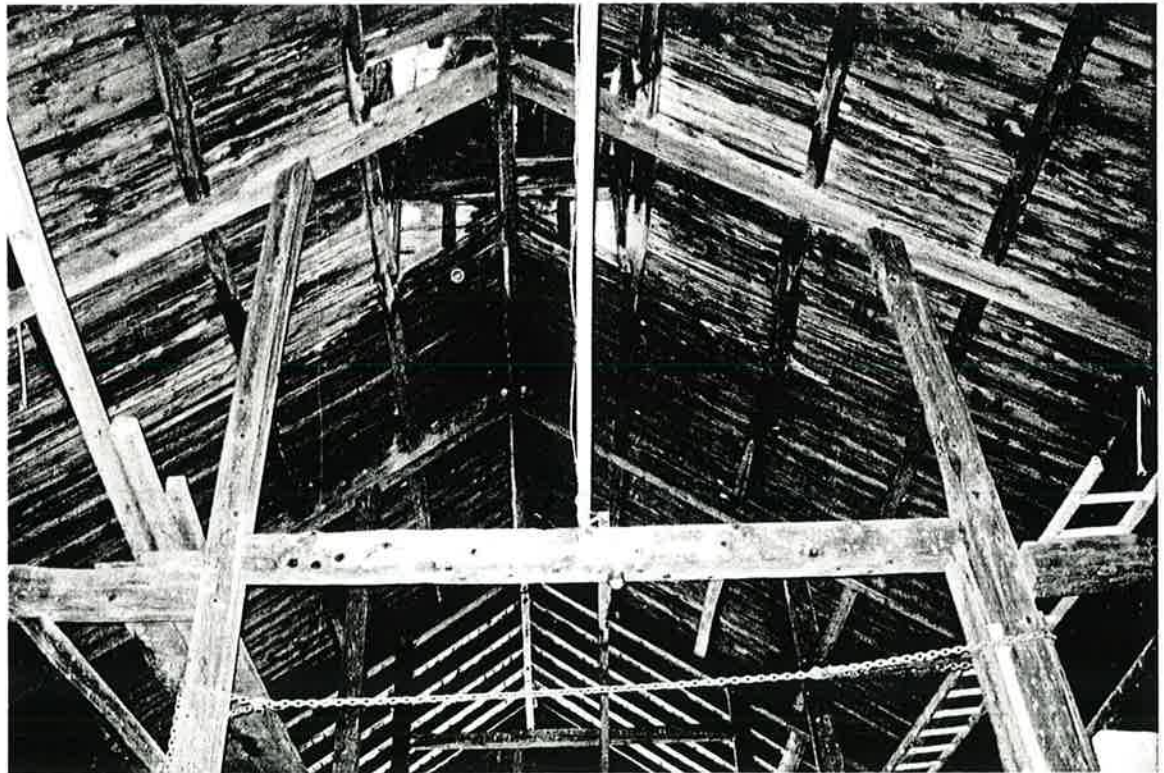


PHOTO # 3
Subject and date:
Interior, Wadleigh
Falls Island Farm
8/19/11
Photographer facing:



FORM COMPLETED BY: Laurel Cox

DATE: 9/5/2011





Discretionary Preservation Easement Application
Loren D. and Bonnie S. Meeker
203 Wadleigh Falls Road
Lee, NH 03861

Historical Structure: Barn located at 203 Wadleigh Falls Road.

Description of Structure:

This application refers to a wooden barn whose exact age is unknown but is clearly much older than the 75 years required by the preservation program. It is located in the historic Wadleigh's Falls area of South Lee which has been occupied continuously since the latter part of the 17th century. The barn was constructed in at least 4 stages. The width of the boards in the center section suggests that it is the oldest with the additions at each end being added later. The relative scarcity of hewn timbers in even the oldest section of the barn is probably due to the existence of a sawmill at Wadleigh's Falls since the late 1600's.

The barn was obviously an important component of the farm which extended on both sides of the present Wadleigh Falls Road almost to the Newmarket town line prior to 1968 when the property was subdivided by the Hamilton Essex Corporation. One side of the central aisle of the barn contains the stanchions used for holding cows while being milked. The other side of the barn, now containing four horse stalls built by the applicants, was obviously used for hay storage and other agricultural purposes. At present the former milking parlor is used for storage. The addition at the rear of the barn contained a wooden silo for silage or grain storage which has been converted to a tack room by the applicant. The gabled addition (the last addition) at the easterly front of the barn now contains two horse stalls and a small area for tack.

The barn is currently in good condition. The applicants have replaced the roof and restored the supporting footings under the floor. It was repainted about 5 years ago and the paint is still in good shape. No major repair activities are needed or planned for the near future.

The view of the barn from the Lamprey River downstream of Wadleigh's Falls is very scenic and has been the subject of many photographs at all seasons. The barn has also been painted by at least one watercolorist.

Application of
 Loren D & Bonnie S. Meeker
 203 Wadleigh Falls Rd, Lee NH
 "ISLAND"

1440' 00" / 1140' 00"
 23' 00" 1/2
 23' 00" 1/2

"Wadleigh Falls"

LAMPREY

1160' 5"

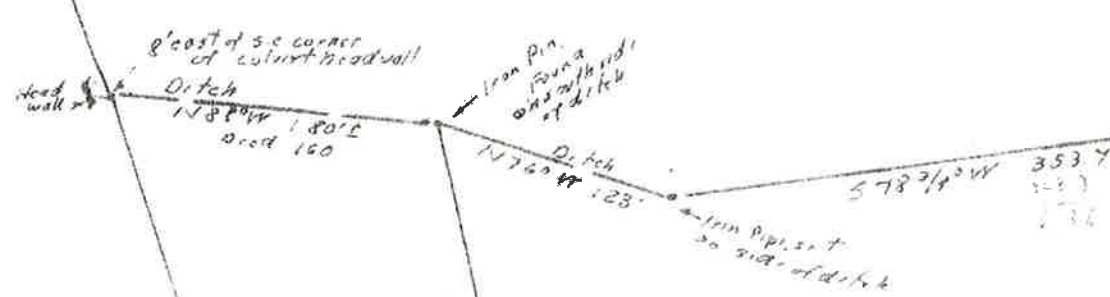


Wadleigh Falls Road

22' 00" 1/2



Barn Detail



Meeker Barn



Location: David & Sharon Meeker
Wadleigh Falls Rd. Lee, NH

Date: Aug. 20, 2011
Report prepared by David Miner
114 Mast Rd
Lee NH

I'll date this barn to the mid 1800s. I don't believe it was the original structure to this property which was farmed from the 1700s with the area being developed for the water power of the Lamprey River. This farm was closely related to the operation of the saw mill located

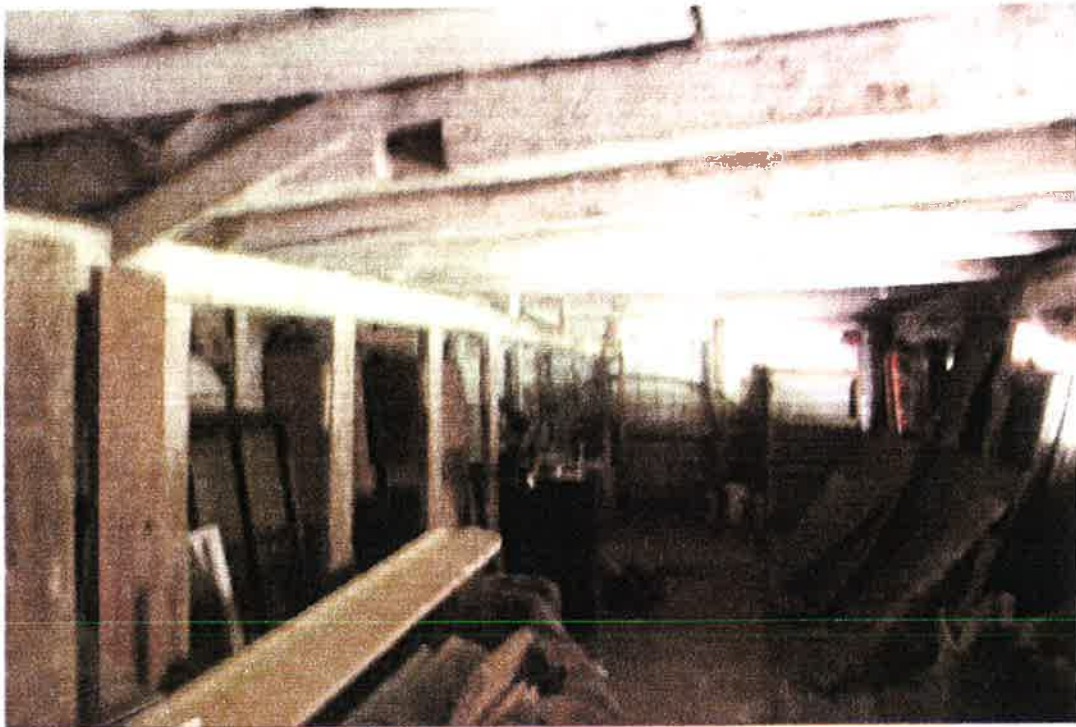
just a few hundred feet upstream. I think we can assume that the timber were sawn there when the mill first housed a circular saw mill. Although there are a few hewn beams used on the floor of the middle section of the structure they are most likely recovered from an earlier building. The main barn as it exists is 72'x38'. The middle three bays are the older part establishing a barn approximately 36'x 38'. I believe this was set on a full foundation about 1840. As the area prospered the barn had two additions built. A two bay addition to the front of 20'x46' bumping out to the right side and blending in to the roof line and a single bay to the rear of 14'x38' that housed a square silo 9'x14. When these were added I think the original foundation was altered to take in the front addition but not the back. Although I'm unable to accurately date this I think the silo indicates the renovation would have happened in the later half of the 1800s. The distinct difference in roof framing from perkins in the center bays to rafters on both ends also indicates the date change.



The barn is generally in very good condition. As is usually the case the south side of the barn originally housed the animals and has suffered some floor damage that is not a threat at this time but should be monitored. There is one bent being stabilized by chain with two treenails apparently broken from a support failure that has been corrected in the

basement. It would be costly to bring the structure back to its tight joint position.

The basement is well ventilated and in sound condition. The roof and exterior of the barn including the cupola are well maintained. Beyond the esthetic view of this barn, its location makes it a significantly important part of the landscape, its connection to town history and the story of the Lamprey region predating the arrival of early settlers.



This area was the dairy cow area, now used as storage, it is a great example of what the stanchion area was like circa 1940.



Detail front of barn including glassed lightning rod and offset of front door to match uneven bays of 14' ,12'nd 12' roof pitch is approx. a 9/12.



Side shed area is an addition of little significance other than indicating the current use of the barn for housing horses. It does protect the south exposure.



Wadleigh Falls Neighborhood





N



8847

8849

8829

8815

8821

8817

8842-3

8845

Weigh Falls Rd



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

Office Use Only

Meeting Date: April 24, 2017

Agenda Item No. 4

**BOARD OF SELECTMEN
MEETING AGENDA REQUEST**

4/24/2017

Agenda Item Title: Trail Life Troop NH 0777 LRP Campout

Requested By: Griffin Hotz 4/18/2017

Contact Information: griffster@comcast.net

Presented By: Griffin Hotz

Description: Trail Life Troop NH 0777 would like permission to camp overnight at Little River Park on the 28th of April until about 9:00 am the next day. They will leave no trace, and will carry their own water in. They would like to have a fire and will scrounge dead and fallen wood to fuel the fire. They will need to be able to park five vehicles overnight and will be out before 9:00 as they are going on a 20 mile bike trip the day of the 29th. They will clear back 15 feet from the fire any burnables and debris and have a full 5 gallon bucket of water next to the fire while it is burning. They will douse the fire until it is out.

Financial Details:

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

Legal Opinion:

REQUESTED ACTION OR RECOMMENDATIONS:

MOTION: Move to grant Trail Life Troop NH 0777 permission to camp and build a campfire at LRP on the night of April 28, 2017.



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

Office Use Only

Meeting Date: April 24, 2017

Agenda Item No. 6

**BOARD OF SELECTMEN
MEETING AGENDA REQUEST**

4/24/2017

Agenda Item Title: Acceptance of Unanticipated Revenue

Requested By: Roger Rice 4/17/2017

Contact Information: 603-659-2239

Presented By: Town Administrator Julie Glover

Description: NH the Beautiful, Inc. has awarded the Town of Lee a grant in the amount of \$5000 to assist with the purchase of a Bobcat Skid Steer Loader.

Financial Details: \$5,000.00

Legal Authority NH RSA 31:95-b

Legal Opinion:

REQUESTED ACTION OR RECOMMENDATIONS:

MOTION: Move to accept \$5,000.00 from NH the Beautiful, Inc. AND to deposit said funds into the Transfer Station Equipment Capital Reserve Fund.



 **NH-The-Beautiful**  **NHtheBeautiful**

2101 Dover Road • Epsom, NH 03234
Tel: 603/736-8339 • Toll Free (NH): 888/784-4442
Fax: 603/736-4402 • www.nhthebeautiful.org

April 13, 2017

Roger Rice
Town of Lee, NH
7 Mast Road
Lee, NH 03861

Dear Mr. Rice:

As promised, the Board of Directors and I are pleased to enclose your New Hampshire the Beautiful grant award of \$5,000.00. It is our pleasure to be able to help the Town of Lee with the purchase of a Bobcat Skid Steer Loader.

New Hampshire the Beautiful has been helping New Hampshire communities improve their recycling programs for over 30 years. All our funding is from voluntary donations made by the soft drink, grocery, and malt beverage industries in NH. On behalf of those industries, we thank you for moving forward with a program that addresses the big picture of recycling.

Please find enclosed 2 decals which I would like you to put on the Bobcat that NH the Beautiful supplied grant money towards. As you will see they say "Proudly funded in part by: New Hampshire the Beautiful". The Board of Directors would like to get some recognition of what NH the Beautiful is doing to help improve recycling in NH.

As a reminder, we ask that you put this information in your annual Town Report. Enclosed is a write up that you can use. Feel free to adapt it if needed.

Please do not hesitate to contact me in the future if I can be of further assistance.

Sincerely,

Lindsay Dow
Administrative Assistant

Enc.

Insert for the Town of Lee, NH



In 2017, the Town of Lee was awarded a grant from NH the Beautiful (NHtB) in the amount of \$5,000.00. This grant was used toward the purchase of a Bobcat Skid Steer Loader. The Bobcat Skid Steer Loader is a necessary piece of equipment and their current Bobcat needs to be replaced.

NH the Beautiful, Inc. (www.nhthebeautiful.org) is a private non-profit charitable trust founded in 1983. All NHtB funding comes from voluntary donations made by the soft drink, grocery, and malt beverage industries in NH.

NHtB has been helping New Hampshire communities improve their recycling programs for over 30 years by providing equipment grants and recycling signs as well as offering discounted pricing on recycling bins and containers.

NHtB New Hampshire the Beautiful, Inc. also supports the NRRA School Education Program (the CLUB). The Northeast Resource Recovery Association (NRRA) (www.nrra.net) is administrator for the New Hampshire the Beautiful programs.

NH the Beautiful is pleased to support the Town of Lee its efforts to improve its recycling program.

NEW HAMPSHIRE THE BEAUTIFUL INC.
110 STARK ST.
MANCHESTER, NH 03101
603-669-9333



001643
54-202/114

DATE 3/23/2017

PAY TO THE ORDER OF Lee, Town of \$ **5,000.00

Five Thousand and 00/100 ***** DOLLARS

Town of Lee
Transfer Station Manager
Roger Rice
7 Mast Road
Lee, NH 03861

Memo

Grant toward the purchase of a Bobcat Skid Steer Lo



[Handwritten Signature]
AUTHORIZED SIGNATURE



NEW HAMPSHIRE THE BEAUTIFUL INC.

Lee, Town of

Date 3/21/2017 Type Bill Reference Bobcat Skid Steer

Original Amt. 5,000.00

Balance Due 5,000.00

3/23/2017

Discount

Check Amount

001643

Payment 5,000.00
5,000.00

Eastern Bank Operati Grant toward the purchase of a Bobcat Skid Ste

5,000.00



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

Office Use Only
Meeting Date: [Click here to enter a date.](#) 4/24/17
Agenda Item No. [Click here to enter number.](#) 7a

BOARD OF SELECTMEN
MEETING AGENDA REQUEST
4/24/2017

Agenda Item Title: Discussion on Posting Spring Weight Limits on Selected Town Roads

Requested By: Randy Stevens

Date: 4/20/2017

Contact Information: Randy Stevens rstevens@leenh.org

Presented By: Randy Stevens, Highway Supervisor

Description: Rescind the temporary spring weight postings on all town roads that was instituted by the BOS on 2/27/2017. Most if not all of the frost is out of the ground and the danger period has passed.

Financial Details: N/A

Legal Authority NH RSA 41:11, 231:190

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

REQUESTED ACTION OR RECOMMENDATIONS:

Motion: Rescind the temporary spring weight postings on all town roads that was instituted by the Select Board on 2/27/2017.



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

Office Use Only
Meeting Date: [Click here to enter a date.](#) 4/24/17
Agenda Item No. [Click here to enter number.](#) 7B

BOARD OF SELECTMEN
MEETING AGENDA REQUEST
4/24/2017

Agenda Item Title: Paving Bids

Requested By: Randy Stevens

Date: 4/20/2017

Contact Information: Randy Stevens rstevens@leenh.org

Presented By: Randy Stevens, Highway Supervisor

Description: Discuss the results of the paving bids and determine which vendor and which Alternative is in the best interest of the town.

Financial Details: TBD

Legal Authority NH RSA 41:8

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

REQUESTED ACTION OR RECOMMENDATIONS:

Motion: Authorize the Highway Supervisor to enter into a contract with _____ to complete the summer paving program or table the subject for further discussion.

2017 Town of Lee Paving Bids

Company	Alternative A Per Ton	Alternative B Per Ton	Mix Picked Up per Ton
GMI Asphalt	\$ 62.80	\$ 62.80	\$ 66.00
Brox Industries, Inc	\$ 63.50	\$ 62.00	\$ 60.00
Advanced Excavating and Paving	\$ 68.00	\$ 68.00	N/A
Continental Paving, Inc	\$ 72.00	\$ 70.00	\$ 55.00
R+D Paving, Inc.	\$ 74.63	\$ 70.00	N/A
Pike Industries, Inc	\$ 80.25	\$ 73.25	\$ 60.00

MEMORANDUM

TO: Select Board
Town of Lee

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

DATE: April 17, 2017

RE: Land Use Change Tax
Kelsey Road
Tax Map 19 Lot 4-1100

Attached is a land use change tax form and warrant form for the above referenced property. The subject is a 1.85-acre vacant parcel which was subdivided from a larger parcel that was enrolled in the current use program. Parcel has been sold and as such no longer qualifies for enrollment as it is less than 10 contiguous acres.

The market value estimate listed was based on the subject's sale price as well as other land sales in the area and other market data as well as my experience. The value estimate of \$80,000 as of the date of change is felt to be a fair and reasonable estimate. As such it is recommended that the attached forms be signed and a land use change tax bill in the amount of \$8,000 be issued.

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

FORM

A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

LAND USE CHANGE TAX

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

PLEASE TYPE OR PRINT	LAST NAME	FIRST NAME	INITIAL	
	DAROIS	ANDREW		
	LAST NAME	FIRST NAME	INITIAL	
	DAROIS	NINA		
	RESPONSIBLE PARTY, IF OTHER THAN PROPERTY OWNER [RSA 79-A:7, 11(e)]			
	STREET ADDRESS			
41 KELSEY ROAD				
ADDRESS (continued)				
TOWN/CITY			STATE	ZIP CODE+4
LEE			NH	03861

STEP 2 PROPERTY LOCATION

PLEASE TYPE OR PRINT	STREET					
	KELSEY ROAD					
	TOWN/CITY			COUNTY		
	LEE			STRAFFORD		
	NUMBER OF ACRES	CHECK ONE:		BOOK #	PAGE #	
	1.85	PARTIAL RELEASE <input checked="" type="checkbox"/>	FULL RELEASE <input type="checkbox"/>	4463	223	
MAP #	LOT #	MAP #	LOT #	MAP #	LOT #	
19	4-1100					

STEP 3 LOCAL IDENTIFICATION OF LAND BEING DISQUALIFIED

(a) Owners Name of Record When Land Was First Classified LOMINSON, CARL	BOOK # 1052/1743	PAGE # 87/109
(b) Number of Acres Originally Classified	53	
(c) Number of Acres Previously Disqualified	14.28	
(d) Acres Disqualified per this Assessment	1.85	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	36.87	

STEP 4 ASSESSMENT OF LAND USE CHANGE TAX

(a) Narrative description of the disqualification:		
TRANSFER - LESS THAN 10 CONTIGIOUS ACRES		
(b) Actual Date of Change in Use (MM/DD/YYYY)	03/16/2017	
(c) Full and True Value at Time of Change in Use	\$	80,000.00
(d) Land Use Change Tax [Step 4(c) x 10%]	\$	8,000.00

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
LAND USE CHANGE TAX

STEP 5 SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS

TYPE OR PRINT NAME (in black ink) SCOTT BUGBEE	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink) JOHN LACOURSE	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink) CARY BROWN	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

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

PLEASE TYPE OR PRINT	LAST NAME DAROIS	FIRST NAME ANDREW & NINA	
	ADDRESS 41 KELSEY ROAD		
	ADDRESS (continued)		
	TOWN/CITY LEE	STATE NH	ZIP CODE+4 03861
(a) Date of Release (MM/DD/YYYY)			
(b) Date of Bill (MM/DD/YYYY)			
(c) Full and True Value at Time of Change in Use		\$	80,000.00
(d) Total Tax Due		\$	8,000.00

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

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

STEP 8 ACKNOWLEDGMENT OF PAYMENT

SIGNATURE (in black ink) OF TAX COLLECTOR	DATE PAID
---	-----------

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

TAX COLLECTOR'S WARRANT FOR TOWN/CITY

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

COLLECTION OF LAND USE CHANGE TAX

State of New Hampshire, County of STRAFFORD	
To LINDA REINHOLD	Collector of Taxes
for the Town/City of LEE	in said County.
In the name of said State you are directed to collect the LAND USE CHANGE TAX in the list herewith committed to you, amounting in all of the sum of: Interest at 18% will be assessed after 30 days.	\$ 8,000.00
Given under our hands at	
This day of	
OWNER NAME	ANDREW AND NINA DAROIS
OWNER ADDRESS	41 KELSEY ROAD, LEE, NH 03861
MAP 19	LOT 4-1100

SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS

TYPE OR PRINT NAME (in black ink) SCOTT BUGBEE	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink) JOHN LACOURSE	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink) CARY BROWN	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

**TAX CREDIT/EXEMPTION
APPLICATION RECOMMENDATION**

To: Select Board
Town of Lee

Date: April 17, 2017

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

RE: Veteran Tax Credit
Tax Map 013 Lot 001-1700

The above referenced application and supporting documentation was received and reviewed. It appears that Thomas Bird does qualify for the Veterans' Tax Credit. It is recommended that the application be approved for the 2017 tax year.

If there are any questions, please let me know.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS
DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

RECEIVED
MAR 31 2017
TOWN OF LEE, NH

OWNER AND APPLICANT INFORMATION

STEP 1
OWNER
AND
APPLICANT
NAME
AND
ADDRESS

OWNER
 Frederick Bird
 APPLICANT'S LAST NAME
 Bird
 APPLICANT'S FIRST NAME
 Frederick
 MI
 T
 PHONE NUMBER
 603-289-7745
 APPLICANT'S LAST NAME
 Bird
 APPLICANT'S FIRST NAME
 Kristy
 MI
 L
 PHONE NUMBER
 603-289-4803
 MAILING ADDRESS
 31 James Farm Road
 CITY/TOWN
 Lee
 STATE
 NH
 ZIP CODE
 03861
 PROPERTY ADDRESS
 TAX MAP
 BLOCK
 LOT
 IS THIS YOUR PRIMARY RESIDENCE? YES NO

PROPERTY OWNER NAME

PROPERTY OWNER NAME

STEP 2
VETERANS'
TAX CREDITS
AND
EXEMPTION

VETERAN'S INFORMATION

1. APPLICANT IS THE:
 Veteran
 Spouse
 Surviving Spouse
 2. APPLYING FOR:
 Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$500)
 All Veterans' Tax Credit (RSA 72:28-b) *If Adopted by Town* Standard (\$50) / Optional (\$51 up to \$500)
 Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$2,000)
 Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...")
 Certain Disabled Veterans (Exemption) (RSA 72:36-a)
 3. Veteran's Name
 Frederick Bird
 Dates of Military Service
 Enter (MMDDYYYY)
 4. Date of Entry
 3/10/99
 5. Date of Discharge/Release
 3/9/05
 IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)
 6. Name of Allied Country Served in
 7. Branch of Service
 Air Force
 8. Please Check One.
 US Citizen at time of entry into Service
 Alien but resident of NH at time of entry into Service
 9. Does any other eligible Veteran own interest in this property?
 YES NO If YES, provide name
 YES NO

STEP 3
EXEMPTIONS

STANDARD EXEMPTIONS

10. Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a)
 (Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth 10b. Spouse's Date of Birth
 11. Improvements to Assist Persons with Disabilities (RSA 72:37-a)

LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)

12. Blind Exemption (RSA 72:37) Solar Energy Systems Exemption (RSA 72:82)
 Deaf Exemption (RSA 72:38-b) Wind-Powered Energy Systems Exemption (RSA 72:66)
 Disabled Exemption (RSA 72:37-b) Woodheating Energy Systems Exemption (RSA 72:70)

STEP 4
RESIDENCY

13. NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)
 NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed
 NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)

STEP 5
OWNERSHIP

14. Do you own 100% interest in this residence? Yes No If NO, what percent (%) do you own?

STEP 6
SIGNATURES

Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.
 SIGNATURE (IN INK) OF PROPERTY OWNER
 Kristy Bird
 DATE
 3/15/17
 SIGNATURE (IN INK) OF PROPERTY OWNER
 DATE
 3/15/17

TAX MAP | BLOCK | LOT
13-1-1700

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

VETERANS' TAX CREDIT

MUNICIPAL TAX MAP	<input type="text"/>	BLOCK	<input type="text"/>	LOT	<input type="text"/>	AMOUNT	GRANTED	DENIED	DATE
<input checked="" type="checkbox"/>	Veterans' Tax Credit RSA 72:28 (Standard \$50; Optional \$51 up to \$500)					<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/>	All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$500)					<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/>	Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$2,000)					<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/>	Surviving Spouse Tax Credit (Standard \$700; Optional \$701 up to \$2,000)					<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/>	Review Applicable Discharge Papers Form(s) <input type="text"/>								
<input type="checkbox"/>	Other Information <input type="text"/>								

VETERANS' EXEMPTION

Certain Disabled Veterans' Exemption Veteran Surviving Spouse GRANTED DENIED

APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Income Limits	Deaf Exemption	Disabled Exemption	Elderly Exemption	Elderly Exemption Per Age Category	
Single	<input type="text"/>	<input type="text"/>	<input type="text"/>	65-74 years of age	<input type="text"/>
Married	<input type="text"/>	<input type="text"/>	<input type="text"/>	75-79 years of age	<input type="text"/>
Asset Limits				80+ years of age	<input type="text"/>
Single	<input type="text"/>	<input type="text"/>	<input type="text"/>		
Married	<input type="text"/>	<input type="text"/>	<input type="text"/>		

STANDARD and LOCAL OPTIONAL EXEMPTIONS (If adopted by the City/Town)

	AMOUNT	GRANTED	DENIED	DATE
<input type="checkbox"/> Elderly Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Improvements to Assist Persons with Disabilities	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Blind Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Deaf Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Disabled Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Solar Energy Systems Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Woodheating Energy Systems Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Wind-powered Energy Systems Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>

A photocopy of this Form (Pages 1 and 2) or Form PA-35 must be returned to the property owner after approval or denial.

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.
- * State Interest and Dividends Tax Form.
- * Statement of applicant and spouse's income.
- * Property Tax Inventory Form filed in any other town.
- * Federal Income Tax Form.

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

Municipal Notes

_____ PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ DATE
_____ PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ DATE
_____ PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ DATE
_____ PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ DATE
_____ PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ DATE

Memo

TO: Board of Selectmen
Town of Lee

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

DATE: April 17, 2017

RE: Notice of Intent to Excavate
Tax Map 4 Lot 6

The attached form was received and upon review it appears complete and accurate and as such, it is recommended the form be approved.

If there are any questions or additional information desired, please let me know.

GENERAL INSTRUCTIONS FOR FILING THIS FORM ON REVERSE

(Assigned by Municipality)

YR TOWN OP#
17 - 255 - 01 - E

For Tax Year April 1, 2017 to March 31, 2018

PLEASE TYPE or PRINT (If filling in form on-line; use TAB key to move through fields)

- Town/City of: Lee, NH
- Tax Map/Block/Lot #: M-4 Lot-6
- Name of Access Road: Old Mill Rd, Pinkham Rd.
- Total Acreage of Lot: 150 ± Acres
- Date of Permit per RSA 155-E:2: Grandfathered
or (Municipal Excavation Permit)
- Date of Report, if required, per RSA 155-E:2, 1 (d): _____
- Permit Number per RSA 485-A:17, if any: _____
(Alteration of Terrain Permit)
- Incidental Construction/155-E Exception: Check if YES
- Total Permitted Area (acres): 150 ±
- Excavation Area (acres) as of April 1: 5 Acres.
- Reclaimed Area (acres) as of April 1: _____
- Remaining Cubic Yards of Earth to Excavate: Unknown
- Type of Ownership:
 - Owner of land
 - Previous owner retaining deeded earth excavation rights
 - Owner of earth or earth excavation rights on public lands (Fed., State, Municipal, etc) or, removes earth from public lands or right-of-ways
- DESCRIPTION OF EARTH TO BE EXCAVATED DURING TAX YEAR

15. CHECK THE BOX THAT DESCRIBES THIS INTENT

- ORIGINAL WITH \$100 FEE (check payable to State of New Hampshire)
- ORIGINAL WITH NO FEE (excavation of 1,000 cubic yards or less)
- SUPPLEMENTAL WITH \$100 FEE (exceeding original estimate of 1,000 cubic yards or less)
- SUPPLEMENTAL WITH NO FEE (fee previously paid with original intent)

16. We hereby assume responsibility for reporting all earth excavated within 30 days of completion or by the end of the tax year, whichever comes first. (If a Corporation, an Officer must sign.)

Seth F. Peters 3/29/17
SIGNATURE (in ink) OF OWNER(S) OR CORPORATE OFFICER(S) DATE SIGNED

Seth F. Peters
PRINT CLEARLY OR TYPE NAME OF OWNER(S) OR CORPORATE OFFICER(S)

Pearl Peters 3/29/17
SIGNATURE (in ink) OF OWNER(S) OR CORPORATE OFFICER(S) DATE SIGNED

Pearl Peters
PRINT CLEARLY OR TYPE NAME OF OWNER(S) OR CORPORATE OFFICER(S)

23 Old Mill Rd.
MAILING ADDRESS

Lee NH 03861
CITY OR TOWN STATE ZIPCODE

Malpescocreek99@gmail.com
E-MAIL ADDRESS

603-866-1999 SAME
HOME PHONE (Enter number without dashes) CELL PHONE (Enter number without dashes)

DATE INTENT SENT TO TOWN: 3/29/17

E-MAIL REPORT & CERTIFICATE? YES NO
If NO, Report and Certificate will be mailed to the address above.

TO BE COMPLETED BY ASSESSING OFFICIALS

Amount of Security Required \$ _____
Security Posted (Bond, Certified Check, etc.) \$ _____

SIGNATURES & DATE OF ASSESSING OFFICIALS

The Selectmen/Assessing Officials hereby acknowledge receipt of the Notice of Intent to Excavate and certify that:

- All owners of record have signed the Intent;
- If the land is in Current Use, the land use change tax shall be assessed on the non-qualifying land;
- The form is complete; and
- Any bond required under RSA 72-B:5 has been received.

SIGNATURE (IN INK) DATE

SIGNATURE (IN INK) DATE

SIGNATURE (IN INK) DATE

SIGNATURE (IN INK) DATE

SIGNATURE (IN INK) DATE

FOR DRA USE ONLY

SIGNED ORIGINAL COPY - RETAINED BY CITY/TOWN
SIGNED COPY TO - OWNER, RETURNED BY ASSESSING OFFICIALS
SIGNED COPY TO - DEPT. OF REVENUE, MUNICIPAL & PROPERTY DIVISION

Memo

TO: Select Board
Town of Lee

FROM: Scott P. Marsh, CNHA
Municipal Resources Inc.
Contracted Assessors' Agents

DATE: April 17, 2017

RE: Report of Excavated Material
William Chick
16-255-02-E
Tax Map 35 Lot 9

The Report of Excavated Material was submitted to the assessing office for the above referenced project. Applicant has reported the excavation of 10,703 cubic yards and as such it is recommended an excavation bill be issued in the indicated amount.

If there are any questions, please let me know.

ORIGINAL WARRANT

GRAVEL TAX LEVY - RSA 72-B

TAX YEAR APRIL 1, 2016 - MARCH 31, 2017

THE STATE OF NEW HAMPSHIRE

STRAFFORD COUNTY

To: Linda Reinhold, Collector of Taxes

TOWN OF LEE

, in said county:

In the name of said State you are hereby directed to collect on or before thirty (30) days from date of bill from the person(s) named herewith on the attached sheet and committed to you, the Gravel Taxes set **\$214.06**, with interest at eighteen (18%) percent per annum from the due date and on all sums not paid on or before that day.

Given under our hands and seal at TOWN OF LEE

(Selectmen/Assessors)

DATE:

ORIGINAL WARRANT

GRAVEL TAX LEVY - RSA 72-B
TAX YEAR APRIL 1, 2015-MARCH 31, 2016

DATE: April 17, 2017

NAME & ADDRESS	MAP & LOT	OPERATION #	GRAVEL TAX DUE
WILLIAM CHICK 230 PISCASSIC ROAD NEWFIELDS, NH 03856	035-009	16-255-02-E	\$214.06

DATE DUE:

TOTAL TAX DUE:

\$214.06

TOWN OF LEE

OFFICE OF THE TAX COLLECTOR
7 MAST ROAD
LEE, NH 03824
(603) 659-2964

April 17, 2017

WILLIAM CHICK

230 PISCASSIC ROAD
NEWFIELDS, NH 03856

EXCAVATION TAX ASSESSMENT PER RSA 72-B

TAX YEAR APRIL 1, 2016 - MARCH 31, 2017

PARCEL DATA	EARTH TYPE	CUBIC YARDS EXCAVATED	TAX PER CUBIC YARD	TAX DUE
PARCEL I.D./ TAX MAP NUMBER:	GRAVEL	0	\$0.02	\$0.00
035-009	SAND	10,703	\$0.02	\$214.06
OPERATION NUMBER:	LOAM	0	\$0.02	\$0.00
16-255-02-E	STONE PRODUCTS	0	\$0.02	\$0.00
ACCOUNT NUMBER:	OTHER	0	\$0.02	\$0.00
#	TOTAL EARTH:	10,703	TOTAL TAX:	\$214.06
SERIAL NUMBER:				
#				

Per RSA 72-B:4 - Interest as provided in RSA 72-B:6 shall be charged 30 days after the bills are mailed.

***** 18% APR INTEREST WILL BE CHARGED AFTER**

ON UNPAID TAXES ***

APPEAL: Pursuant to RSA 72-B:13, an owner may, within 90 days of notice of the tax, appeal to the assessing officials in writing for an abatement from the original assessment, but no owner shall be entitled to an abatement unless he has complied with the provisions of RSA 72-B:8, RSA 72-B:8-a and RSA 72-B:9.

REPORT OF EXCAVATED MATERIAL

RSA 72-B:9

See instructions on back of form

OPERATION # 16-255-02 - E

For Tax Year : April 1, 2016 to March 31, 2017

Mailing Address:

WILLIAM CHICK

230 PISCASSIC ROAD
NEWFIELDS

NH 03856-

1. Town/City of: LEE, NH
2. Tax Map/Lot # or Road Project Name or #: 35-009
3. Total permitted area under RSA 155-E (acres): 25-30A
4. Excavation area as of April 1: 25-30A
5. Reclaimed area as of April 1: 9.0 A
6. Remaining cubic yards of earth to excavate: 250000 3/4 yds

7. DESCRIPTION OF EARTH EXCAVATED DURING TAX YEAR:

EARTH TYPE	EXACT CUBIC YARDS EXCAVATED
GRAVEL	—
SAND	10703 ³ yds
LOAM	—
STONE PRODUCTS	—
OTHER:	—
TOTAL	10703 ³ yds

8. EXEMPT EARTH

Excavated earth that was used on the parcel of land, or other parcel that is contiguous and in common ownership, in the construction, reclamation, reconstruction or alteration of such parcel of land during the tax year is exempt from the excavation tax. Excavation of earth from a parcel of land which does not exceed 1,000 cubic yards during the tax year is also exempt from the excavation tax but must be reported.

The amount of exempt earth should not be included in # 7.

EXEMPT EARTH TYPE	CUBIC YARDS EXCAVATED
—	—
—	—

I / We hereby report the amount of earth excavated under penalty of perjury (If Corporation, an Officer must sign) :

William Chick Chick Tractor & Inc
PRINT OWNER(S) NAME OR CORPORATION CLEARLY

William Chick Pres 3/8/17
SIGNATURE (IN INK) OF OWNER(S) OR CORPORATE OFFICER & TITLE DATE

William Chick
PRINT OWNER(S) NAME CLEARLY

SIGNATURE (IN INK) OF OWNER(S) DATE

230 PISCASSIC ROAD
MAILING ADDRESS

NEWFIELDS NH 03856
CITY/TOWN STATE ZIP CODE

PHONE # 1503 772 3735 CELL # —

PENALTY: Any person who fails to file a Report of Excavated Material (PA-39) with the proper municipal assessing officials or fails to send copies to the Department of Revenue Administration in accordance with RSA 72-B:9 shall be guilty of a misdemeanor.

DOOMAGE: If an owner neglects to file a Report of Excavated Material (PA-39) or willfully falsifies a report, the assessing officials shall assess dooamage which is two (2) times what the tax would have been if the report had been properly filed. Refer to RSA 72-B:10 for the statute on dooamage.

Memo

TO: Select Board
Town of Lee

FROM: Scott P. Marsh, CNHA
Municipal Resources Inc.
Contracted Assessors' Agents

DATE: April 17, 2017

RE: Report of Excavated Material
Seth and Pearl Peters
16-255-01-E
Tax Map 4 Lot 6

The Report of Excavated Material was submitted to the assessing office for the above referenced project. Applicant has reported the excavation of 2,094 cubic yards and as such it is recommended an excavation bill be issued in the indicated amount.

If there are any questions, please let me know.

ORIGINAL WARRANT

GRAVEL TAX LEVY - RSA 72-B

TAX YEAR APRIL 1, 2016 - MARCH 31, 2017

THE STATE OF NEW HAMPSHIRE

STRAFFORD COUNTY

To: Linda Reinhold, Collector of Taxes TOWN OF LEE , in said county:

In the name of said State you are hereby directed to collect on or before thirty (30) days from date of bill from the person(s) named herewith on the attached sheet and committed to you, the Gravel Taxes set \$41.88 , with interest at eighteen (18%) percent per annum from the due date and on all sums not paid on or before that day.

Given under our hands and seal at TOWN OF LEE

(Selectmen/Assessors)

DATE:

ORIGINAL WARRANT

GRAVEL TAX LEVY - RSA 72-B
TAX YEAR APRIL 1, 2015-MARCH 31, 2016

DATE: April 17, 2017

NAME & ADDRESS	MAP & LOT	OPERATION #	GRAVEL TAX DUE
SETH PETERS PEARL PETERS 23 OLD MILL ROAD LEE, NH 03824	004-006	16-255-01-E	\$41.88

DATE DUE:

TOTAL TAX DUE:

\$41.88

TOWN OF LEE

OFFICE OF THE TAX COLLECTOR
7 MAST ROAD
LEE, NH 03824
(603) 659-2964

April 17, 2017

SETH PETERS
PEARL PETERS
23 OLD MILL ROAD
LEE, NH 03824

EXCAVATION TAX ASSESSMENT PER RSA 72-B

TAX YEAR APRIL 1, 2016 - MARCH 31, 2017

PARCEL DATA	EARTH TYPE	CUBIC YARDS EXCAVATED	TAX PER CUBIC YARD	TAX DUE
PARCEL I.D./ TAX MAP NUMBER:	GRAVEL	120	\$0.02	\$2.40
004-006				
OPERATION NUMBER:	SAND	1,569	\$0.02	\$31.38
16-255-01-E				
ACCOUNT NUMBER:	LOAM	275	\$0.02	\$5.50
#				
SERIAL NUMBER:	STONE PRODUCTS	0	\$0.02	\$0.00
#				
	OTHER	130	\$0.02	\$2.60
	TOTAL EARTH:	2,094	TOTAL TAX:	\$41.88

Per RSA 72-B:4 - Interest as provided in RSA 72-B:6 shall be charged 30 days after the bills are mailed.

***** 18% APR INTEREST WILL BE CHARGED AFTER**

ON UNPAID TAXES ***

APPEAL: Pursuant to RSA 72-B:13, an owner may, within 90 days of notice of the tax, appeal to the assessing officials in writing for an abatement from the original assessment, but no owner shall be entitled to an abatement unless he has complied with the provisions of RSA 72-B:8, RSA 72-B:8-a and RSA 72-B:9.

REPORT OF EXCAVATED MATERIAL

RSA 72-B:9

See instructions on back of form

OPERATION # 16-255-01 - E

For Tax Year : April 1, 2016 to March 31, 2017

Mailing Address:

**SETH PETERS
PEARL PETERS
23 OLD MILL ROAD
LEE NH 03824-**

1. Town/City of: **LEE**, NH

2. Tax Map/Lot # or Road Project Name or #:
M4 L6

3. Total permitted area under RSA 155-E (acres): **150±**

4. Excavation area as of April 1: **5 Acres.**

5. Reclaimed area as of April 1:

6. Remaining cubic yards of earth to excavate:

Un known

7. DESCRIPTION OF EARTH EXCAVATED DURING TAX YEAR:

EARTH TYPE	EXACT CUBIC YARDS EXCAVATED
GRAVEL	120
SAND	1569
LOAM	275 yds.
STONE PRODUCTS	—
OTHER:	130 yds.
TOTAL	2094

8. EXEMPT EARTH

Excavated earth that was used on the parcel of land, or other parcel that is contiguous and in common ownership, in the construction, reclamation, reconstruction or alteration of such parcel of land during the tax year is exempt from the excavation tax. Excavation of earth from a parcel of land which does not exceed 1,000 cubic yards during the tax year is also exempt from the excavation tax but must be reported.

The amount of exempt earth should not be included in # 7.

EXEMPT EARTH TYPE	CUBIC YARDS EXCAVATED

I / We hereby report the amount of earth excavated under penalty of perjury (If Corporation, an Officer must sign) :

Seth Peters
PRINT OWNER(S) NAME OR CORPORATION CLEARLY

Seth Peters **3/29/17**
SIGNATURE (IN INK) OF OWNER(S) OR CORPORATE OFFICER & TITLE DATE

Pearl Peters
PRINT OWNER(S) NAME CLEARLY

Pearl Peters **3/29/17**
SIGNATURE (IN INK) OF OWNER(S) DATE

23 Old Mill Rd
MAILING ADDRESS

Lee NH **03861**
CITY / TOWN STATE ZIP CODE

PHONE # **603-866-1999** CELL # **SAME**

PENALTY: Any person who fails to file a Report of Excavated Material (PA-39) with the proper municipal assessing officials or fails to send copies to the Department of Revenue Administration in accordance with RSA 72-B:9 shall be guilty of a misdemeanor.

DOOMAGE: If an owner neglects to file a Report of Excavated Material (PA-39) or willfully falsifies a report, the assessing officials shall assess doamage which is two (2) times what the tax would have been if the report had been properly filed. Refer to RSA 72-B:10 for the statute on doamage.

Memo

To: Select Board
Town of Lee

From: Scott P. Marsh, CNHA
Municipal Resources, Inc.

Date: April 18, 2017

RE: Charitable Exemption Application

Attached is application for charitable exemption that is required to be filed annually. Application has been previously granted and there have been no changes. Application appears to be in order and as such it is recommended that the application be approved for the 2017 tax year.

Exemption Granted

Exemption Denied

Dated _____

The State of New Hampshire

List of Real Estate on which Exemption is Claimed

RECEIVED
MAR 09 2017
TOWN OF LEE, NH

Pursuant to RSA 72:23-c

This form must be completed and filed annually on or before April 15. The ORIGINAL list must be filed with the selectmen (assessors) of the municipality in which such real estate property is taxable. A DUPLICATE copy should be retained by the applicant. Failure to file this list may result in denial of the exemption.

This is to certify that the information contained in the following responses is true and correct to the best of my knowledge and belief and that I am duly authorized to sign on behalf of the applicant organization.

Date: Mar 9, 2017 Signed by: Bethy Brady, Treas.
NAME & TITLE

1. Name of applicant organization: Jeremiah Smith Garage #161
(OWNER OF PROPERTY OR PRINCIPAL OCCUPANT - CIRCLE ONE OR BOTH)

2. Mailing address and telephone number: c/o Bethy BRADY, 246 Wadleigh Falls Rd
Lee, NH 03861 609-5892

3. In what municipality is this exemption claimed? Lee, NH

4. Under which section is applicant requesting exemption: (An organization may not claim multiple exemptions under separate provisions of RSA 72:23)

RSA 72:23, III (religious) RSA 72:23, IV (educational) RSA 72:23, V (charitable)

(Form A-12 must also be filed, if applicant is requesting exemption as a charitable organization.)

5. Is the applicant organization organized or incorporated in New Hampshire (Yes No)

Does it have a principal place of business in this state (Yes No). If yes, where: (No phone at location)
1 Lee Hook Rd, Lee, NH 03861 609-5892-Bethy
ADDRESS TELPHONE NUMBER BRADY

6. State general purpose for which applicant is organized or incorporated: Support farming organizations, agriculture Org in Community, Educational programs, gathering place for agric. based meetings

7. If applicant is requesting exemption as a charitable organization under RSA 72:23, V:

(a) What service of public good or welfare is provided? Support/promote agriculture

(b) Who are the beneficiaries of this service? Local Agric based groups, area residents

(c) Is there a charge for this service? Yes If yes, explain minimal donations to offset some of utility costs

(d) For what purpose is any income used? heat, electricity, insurance, maintenance bldg

8. If the applicant is a religious organization, is it a regularly recognized and constituted denomination, creed or sect? _____
If so, give its generally recognized name _____

9. State whether the applicant has been granted exemption from taxation by special act of the legislature since May 7, 1913. yes
If so, give date. Mar 17, 1983
10. Did the municipality where the applicant claims exemption vote prior to April 1, 1958 to grant exemption on property not specifically exempted by Chapter 72 RSA as amended by Chapter 202 of the Laws of 1957? NO
If so, what is the total amount of the exemption voted? _____
11. List real estate and personal property on which exemption is claimed for this municipality and the purpose of which each item is used. Itemize each building or tract of land separately indicating the approximate area or percentage used for exempt purposes. (See example)

Tax Map & Lot No.	Property Description	Primary Use and its extent or duration	Other Use and its extent or duration
28-07-0100	GRANGE bldg + sheds	meetings - Jeremiah Smith - Grange +	local agric. org
	1 Lee Hook Rd	Other Grange meetings	meetings 1-2/month
	0.71 ACRES	Agriculturally Based org	Lee Agric Comm - several times/yr.
		meetings & events	Beekeepers 1/month
		several times/month	Farm Bureau meeting & events 2/year
			Occas Baby/Budal Shower, Occas Anniver. party. sev/yr

EXAMPLE:

Tax Map & Lot No.	Property Description	Primary Use and its extent or duration	Other Use and its extent or duration
25/6	5 acres of land	Continual support of Smith & Jones bldgs.	
25/6	Smith house	25% science teacher's apt 75% dormitory (18 students)	4-H for 6 wks.
25/6	Jones Bldg.	40% apt. rent to public 50% student assemble room 10% school nurse's office	Rented to town 4-5 times/yr.
35/2	Brown lot-28 acres	Camping and hiking by scouts; 150/yr. for 2 wk. period	Logging

The State of New Hampshire

CHARITABLE ORGANIZATION FINANCIAL STATEMENT

Pursuant to RSA 72:23, VI, every charitable organization or society must file a statement of its financial condition with the municipality in which the property is located. This statement is due annually, before June 1. In compliance with this statute, please complete and return this form with attachments, if necessary, to the municipality.

For Fiscal Year June 30, 2016 to July 1, 2017

1. In what municipality is this exemption claimed? Lee, NH
2. Name of Organization or Society Jeremiah - Smith Grange #161
3. Name(s) and Address(es) of the Principal Officers:

<u>F. James Brady - master</u>	<u>Bethy Brady treas</u>
<u>246 Wadleigh Falls Rd</u>	<u>← (same as latter)</u>
<u>Lee, NH 03861</u>	
4. Internal Revenue Service Identification Number: 02-0476315
5. Date of Registration or Incorporation with the N.H. Secretary of State:
?
6. Attach financial statement or best evidence available of the organization's source of income and expenditures in the preceding fiscal year.
7. If the organization or society files INTERNAL REVENUE SERVICE FORM 990, or other similar non-profit informational return, please enclose a copy.

(Treasurer, Signature: Bethy Brady treas or Principal Officer)

Send Original form and accompanying information to local assessing officials.
A duplicate copy should be retained by Property Owner.

The Seacoast's own
community bank

**FEDERAL SAVINGS
BANK**

P.O. Box 1099, Dover, NH 03821-1099

RETURN SERVICE REQUESTED

>000388 4479224 0001 092630 10Z

JEREMIAH SMITH GRANGE 161
C/O BETTY BRADY
246 WADLEIGH FALLS RD
LEE NH 03861-6222



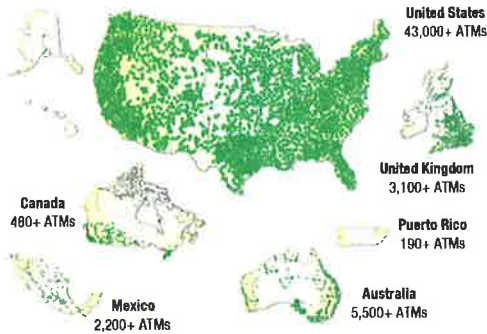
Statement Ending 02/28/2017

Page 1 of 4

Managing Your Accounts

- Main Office 633 Central Avenue
Dover, NH 03820
- Mailing Address PO Box 1099
Dover, NH 03821-1099
- Customer Care Center (603) 742-4680
customer care@fsbdover.com
- Online Banking www.fsbdoover.com
- Telephone Banking (888) 742-2721

FSB customers have access to
55,000 fee-free ATMs worldwide.



**Free ATMs on the Seacoast.
And the West Coast.
And Australia's Gold Coast.**

Download the Allpoint ATM Locator App
or find locations at allpointnetwork.com



Summary of Accounts

Account Type	Account Number	Ending Balance
NOW ACCOUNT	XXXXXXXX0805	\$4,143.45

NOW ACCOUNT - XXXXXXXX0805

Account Summary

Date	Description	Amount
02/01/2017	Beginning Balance	\$4,569.30
	1 Credit(s) This Period	\$0.10
	3 Debit(s) This Period	-\$425.95
02/28/2017	Ending Balance	\$4,143.45

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.03%
Interest Days	28
Interest Earned	\$0.10
Interest Paid This Period	\$0.10
Interest Paid Year-to-Date	\$0.24
Interest Withheld Year-to-Date	\$0.00

Account Activity

Post Date	Description	Debits	Credits	Balance
02/01/2017	Beginning Balance			\$4,569.30
02/03/2017	CHECK NUMBER 1931	\$285.55		\$4,283.75

Dover

Barrington

Durham

Portsmouth

Rochester



Equal Housing Lender

www.fsbdoover.com

Member FDIC

00366 4479224 00076 001551 0001/0002

Memo

To: Julie Glover
Town Administrator
Town of Lee

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

Date: April 18, 2017

RE: Charitable Exemption Application – Lee Congregational Church
17 Mast Road Tax Map 11 Lot 6

Attached is an application for religious exemption that is required to be filed annually. Based on our review of primary use listed on this application, court cases I other communities and information MRI staff has been provided in other communities, it appears that this property may not totally qualify as the entire property does not appear fully occupied by them for religious purposes.

As this is the case, I would suggest that Board allow for the application to be sent to the Town's Attorney for review and an opinion regarding qualification prior to granting or denying the application.

If there are any further questions or information desired, please let me know

The State of New Hampshire

List of Real Estate on which Exemption is Claimed

RECEIVED
APR 03 2017

TOWN OF LEE, NH

Pursuant to RSA 72:23-c

This form must be completed and filed annually on or before April 15. The ORIGINAL list must be filed with the selectmen (assessors) of the municipality in which such real estate property is taxable. A DUPLICATE copy should be retained by the applicant. Failure to file this list may result in denial of the exemption.

This is to certify that the information contained in the following responses is true and correct to the best of my knowledge and belief and that I am duly authorized to sign on behalf of the applicant organization.

Date: 4/3/2017 Signed by: William E. DuVall COORDINATION FOR FACILITIES, MAINT. AND OPERATIONS
NAME & TITLE WILLIAM E. DuVall

1. Name of applicant organization: LEE CHURCH CONGREGATIONAL, INC.
OWNER OF PROPERTY OR PRINCIPAL OCCUPANT - CIRCLE ONE OR BOTH

2. Mailing address and telephone number: 17 MAST ROAD, LEE, NH 03861
603-659-8069

3. In what municipality is this exemption claimed? LEE, NH

4. Under which section is applicant requesting exemption: (An organization may not claim multiple exemptions under separate provisions of RSA 72:23)

RSA 72:23, III (religious) RSA 72:23, IV (educational) RSA 72:23, V (charitable)
(Form A-12 must also be filed, if applicant is requesting exemption as a charitable organization.)

5. Is the applicant organization organized or incorporated in New Hampshire (Yes No)

Does it have a principal place of business in this state (Yes No). If yes, where:
17 MAST ROAD, LEE, NH 03861 603-659-8069
ADDRESS TELEPHONE NUMBER

6. State general purpose for which applicant is organized or incorporated: TO MAINTAIN PUBLIC SERVICES FOR THE WORSHIP OF GOD AND THE TEACHING OF THE BIBLE. TO PROMOTE THE INTEREST OF THE KINGDOM OF GOD ACCORDING TO THE

7. If applicant is requesting exemption as a charitable organization under RSA 72:23, V: TEACHING OF CHRIST
(a) What service of public good or welfare is provided? _____
(b) Who are the beneficiaries of this service? _____
(c) Is there a charge for this service? _____ If yes, explain _____
(d) For what purpose is any income used? _____

8. If the applicant is a religious organization, is it a regularly recognized and constituted denomination, creed or sect? UCC
If so, give its generally recognized name THE LEE CHURCH CONGREGATIONAL, UNITED CHURCH OF CHRIST

9. State whether the applicant has been granted exemption from taxation by special act of the legislature since May 7, 1913. UNKNOWN

If so, give date. _____

10. Did the municipality where the applicant claims exemption vote prior to April 1, 1958 to grant exemption on property not specifically exempted by Chapter 72 RSA as amended by Chapter 202 of the Laws of 1957? UNKNOWN

If so, what is the total amount of the exemption voted? _____

11. List real estate and personal property on which exemption is claimed for this municipality and the purpose of which each item is used. Itemize each building or tract of land separately indicating the approximate area or percentage used for exempt purposes. (See example)

Tax Map & Lot No.	Property Description	Primary Use and its extent or duration	Other Use and its extent or duration
11/6	CHURCH BUILDING	WORSHIP	} 100%
	PARISH HOUSE	BIBLE STUDIES	
	GARAGE	YOUTH ACTIVITIES	
	4 SHEDS	FOOD PANTRY	
	12± ACRES	CLUB, BOY + GIRL SCOUTS	
		4-H	
		LEE HILL SCHOOL	
		AA MEETINGS	

EXAMPLE:

Tax Map & Lot No.	Property Description	Primary Use and its extent or duration	Other Use and its extent or duration
25/6	5 acres of land	Continual support of Smith & Jones bldgs.	
25/6	Smith house	25% science teacher's apt	
		75% dormitory (18 students)	4-H for 6 wks.
25/6	Jones Bldg.	40% apt. rent to public	
		50% student assemble room	Rented to town 4-5 times/yr.
		10% school nurse's office	
35/2	Brown lot-28 acres	Camping and hiking by scouts;	
		150/yr. for 2 wk. period	Logging

Memo

To: Julie Glover
Town Administrator
Town of Lee

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

Date: April 18, 2017

RE: Education Exemption Application – Growing Places Early Education
56 Pinkham Road Tax Map 3 Lot 1-200

Attached is an application for educational exemption that is required to be filed annually. Application appears to have been originally granted following the purchase of the property in 2008. However based on my review of primary use listed on this application and information MRI staff has been provided in other communities, it appears that this property may not totally qualify under the State statute 72:23, IV which states “The buildings and structures of schools, seminaries of learning, colleges, academies and universities organized, incorporated or legally doing business in this state and owned, used and occupied by them directly for the purposes for which they are established, including but not limited to the dormitories, dining rooms, kitchens, auditoriums, classrooms, infirmaries, administrative and utility rooms and buildings connected therewith, athletic fields and facilities and gymnasiums, boat houses and wharves belonging to them and used in connection therewith, and the land thereto appertaining but not including lands and buildings not used and occupied directly for the purposes for which they are organized or incorporated, and the personal property used by them directly for the purposes for which they are established, provided none of the income or profits are divided among the members or stockholders or used or appropriated for any other purpose than the purpose for which they are organized or established; provided further that if the value of the dormitories, dining rooms and kitchens shall exceed \$150,000, the value thereof in excess of said sum shall be taxable. A town at an annual town meeting or the governing body of a city may vote to increase the amount of the exemption upon dormitories, dining rooms and kitchens.”

As this is the case, I would suggest that Board allow for the application to be sent to the Town's Attorney for review and an opinion regarding qualification prior to granting or denying the application.

If there are any further questions or information desired, please let me know

The State of New Hampshire



List of Real Estate on which Exemption is Claimed

Pursuant to RSA 72:23-c

This form must be completed and filed annually on or before April 15. The ORIGINAL list must be filed with the selectmen (assessors) of the municipality in which such real estate property is taxable. A DUPLICATE copy should be retained by the applicant. Failure to file this list may result in denial of the exemption.

This is to certify that the information contained in the following responses is true and correct to the best of my knowledge and belief and that I am duly authorized to sign on behalf of the applicant organization.

Date: 4/12/17 Signed by: Deb Cuddahy
NAME & TITLE

1. Name of applicant organization: Growing Places Early Education and Youth Recreation
(OWNER OF PROPERTY OR PRINCIPAL OCCUPANT - CIRCLE ONE OR BOTH)

2. Mailing address and telephone number: 56 Pinkham Rd, Lee NH 03861
603-868-1335

3. In what municipality is this exemption claimed? Lee

4. Under which section is applicant requesting exemption: (An organization may not claim multiple exemptions under separate provisions of RSA 72:23)

RSA 72:23, III (religious) RSA 72:23, IV (educational) RSA 72:23, V (charitable)
(Form A-12 must also be filed, if applicant is requesting exemption as a charitable organization.)

5. Is the applicant organization organized or incorporated in New Hampshire (Yes No
Does it have a principal place of business in this state (Yes No). If yes, where:
56 Pinkham Rd Lee NH 03861 603-868-1335
ADDRESS TELEPHONE NUMBER

6. State general purpose for which applicant is organized or incorporated: We provide early education programs that foster the development of the whole child (including pre-reading, language arts, math, science, art, music, movement, cultural diversity, fitness, health + nutrition) for ages 6 weeks to 5 yrs.

7. If applicant is requesting exemption as a charitable organization under RSA 72:23, V:
(a) What service of public good or welfare is provided? Early Education - developing the whole child.
(b) Who are the beneficiaries of this service? Children and families
(c) Is there a charge for this service? yes If yes, explain tuition costs (daily/weekly)

(d) For what purpose is any income used? to cover cost of providing educational programming + care

8. If the applicant is a religious organization, is it a regularly recognized and constituted denomination, creed or sect? _____
If so, give its generally recognized name _____

9. State whether the applicant has been granted exemption from taxation by special act of the legislature since May 7, 1913. _____

If so, give date. January 5, 1981

10. Did the municipality where the applicant claims exemption vote prior to April 1, 1958 to grant exemption on property not specifically exempted by Chapter 72 RSA as amended by Chapter 202 of the Laws of 1957? no

If so, what is the total amount of the exemption voted? _____

11. List real estate and personal property on which exemption is claimed for this municipality and the purpose of which each item is used. Itemize each building or tract of land separately indicating the approximate area or percentage used for exempt purposes. (See example)

Tax Map & Lot No.	Property Description	Primary Use and its extent or duration	Other Use and its extent or duration
03/01/02	1.86 acres of land	year round support of infant, toddler, preschool & kindergarten care	
03/01/02	front building	80% child care year round 20% administrative office	
03/01/02	back building	95% child care year round 5% administrative office	

EXAMPLE:

Tax Map & Lot No.	Property Description	Primary Use and its extent or duration	Other Use and its extent or duration
25/6	5 acres of land	Continual support of Smith & Jones bldgs.	
25/6	Smith house	25% science teacher's apt 75% dormitory (18 students)	4-H for 6 wks.
25/6	Jones Bldg.	40% apt. rent to public 50% student assemble room 10% school nurse's office	Rented to town 4-5 times/yr.
35/2	Brown lot-28 acres	Camping and hiking by scouts: 150/yr. for 2 wk. period	Logging

The State of New Hampshire

CHARITABLE ORGANIZATION FINANCIAL STATEMENT

Pursuant to RSA 72:23, VI, every charitable organization or society must file a statement of its financial condition with the municipality in which the property is located. This statement is due annually, before June 1. In compliance with this statute, please complete and return this form with attachments, if necessary, to the municipality.

For Fiscal Year 9/1/15 to 8/31/16

1. In what municipality is this exemption claimed? Lee, NH
2. Name of Organization or Society Growing Places Early Education and Youth Recreation
3. Name(s) and Address(es) of the Principal Officers:
Jessica Starkey, Board Chair 13 Riverview Rd Durham NH 03824
Chris Regan, Board Treasurer 16 Little Hale Rd Durham, NH 03824
Deb Cuddahy, Executive Director 56 Pinkham Rd Lee NH 03861
4. Internal Revenue Service Identification Number: 02-0333489
5. Date of Registration or Incorporation with the N.H. Secretary of State:
1978
6. Attach financial statement or best evidence available of the organization's source of income and expenditures in the preceding fiscal year.
7. If the organization or society files INTERNAL REVENUE SERVICE FORM 990, or other similar non-profit informational return, please enclose a copy.

(Treasurer,

Signature: Deb Cuddahy

or Principal Officer)

Send Original form and accompanying information to local assessing officials.
 A duplicate copy should be retained by Property Owner.

**GROWING PLACES EARLY EDUCATION AND
YOUTH RECREATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
AUGUST 31, 2016
(WITH COMPARATIVE TOTALS FOR 2015)**

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S. J. Dennen, CPA, P.C.

Independent Auditor's Report

To The Board of Directors
Growing Places Early Education and Youth Recreation
Lee, New Hampshire

I have audited the accompanying financial statements of Growing Places Early Education and Youth Recreation (a not-for-profit corporation), which comprises the statement of financial position as of August 31, 2016, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted auditing standards in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. These standards require that I 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. In making those risk assessments, the auditor considers internal control relevant to the entity'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 entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Growing Places Early Education and Youth Récreation as of August 31, 2016, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

I have previously audited the Growing Places Early Education and Youth Recreation's 2015 financial statements, and my report dated January 25, 2016, expressed an unmodified opinion on those audited financial statements. In my opinion, the summarized comparative information presented herein, as of and for the year ended August 31, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

S.J. Dennen, CPA, P.C.

S.J. Dennen, CPA, P.C.
North Andover, Massachusetts
March 17, 2017

**GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION
STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2016
(WITH COMPARATIVE TOTALS FOR 2015)**

	ASSETS	
	2016	2015
Current Assets		
Cash	\$ 102,052	\$ 78,738
Accounts receivable	20,126	8,909
Prepaid expenses	5,958	6,200
Total Current Assets	128,136	93,847
Property and Equipment, Net	737,670	771,536
Other Assets		
Intangible Assets, Net	3,481	4,053
Total Other Assets	3,481	4,053
Total Assets	\$ 869,287	\$ 869,436
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current portion of long term debt	\$ 37,857	\$ 35,047
Accounts payable	22,056	8,184
Accrued payroll and related taxes	15,959	21,470
Tuition deposits	25,890	43,532
Total Current Liabilities	101,762	108,233
Long Term Debt, Net of Current portion	228,631	266,487
Total Liabilities	330,393	374,720
Net Assets		
Temporarily restricted	160	0
Unrestricted	538,734	494,716
Total Net Assets	538,894	494,716
Total Liabilities and Net Assets	\$ 869,287	\$ 869,436

See accompanying notes to financial statements.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2016
(WITH COMPARATIVE TOTALS FOR 2015)

	2016			2015
	Unrestricted	Temporarily Restricted	Total	Unrestricted
Revenue and Support				
Tuition	\$ 1,250,384	\$ 0	\$ 1,250,384	\$ 1,191,793
Program and registration fees	17,500	0	17,500	17,750
Total Program Revenue	<u>1,267,884</u>	<u>0</u>	<u>1,267,884</u>	<u>1,209,543</u>
Other Revenues				
Donations	31,070	160	31,230	20,749
Grants	5,714	0	5,714	12,750
Interest Income	258	0	258	213
Other Income	75	0	75	114
Total Other Revenue	<u>37,117</u>	<u>160</u>	<u>37,277</u>	<u>33,826</u>
Total Unrestricted Revenue and Support	<u>1,305,001</u>	<u>160</u>	<u>1,305,161</u>	<u>1,243,369</u>
Net Assets Released from Restrictions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Unrestricted Revenue and Support	<u>1,305,001</u>	<u>160</u>	<u>1,305,161</u>	<u>1,243,369</u>
Functional Expenses				
Program Services	963,985	0	963,985	948,951
Management and General	278,638	0	278,638	259,783
Fundraising	18,360	0	18,360	23,029
Total Expenses	<u>1,260,983</u>	<u>0</u>	<u>1,260,983</u>	<u>1,231,763</u>
Increase (Decrease) in Net Assets	44,018	160	44,178	11,606
Net Assets, Beginning of Year	<u>494,716</u>	<u>0</u>	<u>494,716</u>	<u>483,110</u>
Net Assets, End of Year	<u>\$ 538,734</u>	<u>\$ 160</u>	<u>\$ 538,894</u>	<u>\$ 494,716</u>

See accompanying notes to financial statements.

**GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2016
(WITH COMPARATIVE TOTALS FOR 2015)**

	Pinkham Preschool	Woodside Preschool	School Age	Total Program	Management and General	Fundraising	2016 Total Expenses	2015 Total Expenses
Expenses								
Salaries	\$ 361,401	\$ 186,938	\$ 76,616	\$ 624,953	\$ 146,290	\$ 5,233	\$ 776,476	\$ 787,677
Employee Benefits	32,140	18,854	5,778	56,772	17,375	-	74,147	86,717
Payroll Taxes	27,067	14,300	5,872	47,239	11,222	366	58,827	59,200
Work/study payroll	24,707	25,014	7,289	57,010	-	-	57,010	27,155
Direct program costs	18,495	9,856	12,224	40,575	-	4,318	44,894	44,102
Supplies	8,609	6,178	12,915	27,902	14,179	-	42,081	35,087
Depreciation and amortization	11,025	22,841	-	33,866	572	-	34,438	34,651
Repairs and maintenance	5,111	10,068	533	15,712	22,327	-	38,039	47,210
Rent	-	33,526	2,400	35,926	-	-	35,926	31,066
Insurance	7,282	3,997	1,582	12,861	16,897	118	29,966	30,965
Interest	-	-	-	-	16,591	-	16,591	18,465
Professional Fees	-	-	-	-	11,580	-	11,580	11,440
Utilities	8,754	-	-	8,754	5,616	-	14,370	14,033
Miscellaneous	-	343	251	594	1,336	4,364	6,294	1,723
Staff development	-	-	-	-	5,592	-	5,592	6,082
Strategic Planning	-	-	-	-	5,000	-	5,000	-
Advertising and marketing	-	-	-	-	-	3,380	3,380	3,731
Telephone	680	662	578	1,821	859	580	3,270	2,697
Bad Debts	-	-	-	-	1,921	-	1,921	7,785
Dues and subscriptions	-	-	-	-	1,181	-	1,181	1,697
Total Expenses	\$ 505,371	\$ 332,575	\$ 126,039	\$ 963,985	\$ 278,638	\$ 16,380	\$ 1,260,983	\$ 1,231,783

See accompanying notes to financial statements.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2016
(WITH COMPARATIVE TOTALS FOR 2015)

	2016	2015
Cash Flows from Operating Activities		
Increase in net assets	\$ 44,178	\$ 11,606
<i>Adjustments to reconcile increase in net assets to net cash provided (used) by operating activities:</i>		
Depreciation and amortization	34,438	34,651
(Increase) decrease in assets		
Accounts receivable	(11,217)	17,483
Pledges receivable	0	2,910
Prepaid expenses	242	2,130
Increase (decrease) in liabilities		
Accounts payable	13,872	(5,496)
Accrued payroll and related taxes	(5,511)	5,077
Tuition deposits	(17,642)	3,458
Net Cash Provided by Operating Activities	<u>58,360</u>	<u>71,819</u>
Cash Flows from Financing Activities		
Repayment of long term debt	(35,046)	(33,172)
Net Cash Provided (Used) in Financing Activities	<u>(35,046)</u>	<u>(33,172)</u>
Net Increase (Decrease) in Cash	23,314	38,647
Cash, Beginning of Year	78,738	40,091
Cash, End of Year	<u>\$ 102,052</u>	<u>\$ 78,738</u>
Supplemental Disclosure of Cash Flow Information		
Cash paid for interest during the year	<u>\$ 16,591</u>	<u>\$ 18,465</u>

See accompanying notes to financial statements.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2016

NOTE 1. NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Growing Places Early Education and Youth Recreation (the Organization) is a not-for-profit organization, incorporated in the State of New Hampshire, to provide quality child care, educational services, and youth recreational programs in an effort to support families in raising responsible, respectful, and resourceful children. The Organization serves residents in the surrounding communities of Lee, Durham, Dover, and Madbury, New Hampshire. The programs and locations include the following:

Infant/Toddler and Preschool: Both programs are located in Lee NH attracting families from Barrington, Dover, Durham, Epping, Lee, Madbury, Newmarket, Nottingham, Portsmouth and Rochester. We serve the needs of children ages 6 weeks to 5 years in a loving, safe and engaging environment that provides for a wide variety of early education programs that foster the development of the whole child. We offer stimulating activities for all ages that include pre-reading, language arts, math, science, art, music, movement, cultural diversity, fitness, health and nutrition. We encourage open-ended play and daily exploration of the natural environment providing rich sensory experiences that foster optimal physical, social, emotional and cognitive development. We honor each child's individuality, creativity, and intellectual potential as they grow and build essential life skills that ensure future success in school and in life.

Woodside: The Woodside program is located at the Woodside Apartment Complex at the University of New Hampshire (UNH) in Durham serving the needs of children ages 2 years to 5 years. Woodside attracts families from Barrington, Dover, Durham, Epping, Lee, Madbury, Newmarket, Nottingham, Portsmouth, Rochester and a diverse group of families from around the world who come to live and study at UNH. We offer stimulating activities for all ages that include pre-reading, language arts, math, science, art, music, movement, cultural diversity, fitness, health and nutrition. We encourage open-ended play and daily exploration of the natural environment providing rich sensory experiences that foster optimal physical, social, emotional and cognitive development. We honor each child's individuality, creativity, and intellectual potential as they grow and build essential life skills that ensure future success in school and in life.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2016

Nature of Business-Continued

“Our Time” Before/After School & Camp Cowabunga: “Our Time” and “Camp Cowabunga” are located at Moharimet Elementary School in Madbury NH attracting families from Barrington, Dover, Durham, Epping, Lee, Madbury, Newmarket, Nottingham, Portsmouth and Rochester. The before and after school programs provide flexible, quality care that offers a variety of enrichment and recreational activities that are designed to meet the unique needs of school-age children 6 years and up. Children are given autonomy in choosing daily activities that include active games, quiet games, reading, arts and crafts, homework, health and nutrition, fitness and sports. “Camp Cowabunga” is a classic summer camp program that engages children in team building activities, group challenges, and enriching programming that includes creative arts and crafts projects, sports, active indoor and outdoor games, swimming, field trips, special guests, gardening, composting and recycling, and dynamic fitness activities. In both school age and summer camp programs, we support differences and individuality, and foster the development of healthy self-esteem by providing opportunities for problem solving and safe risk taking in both in large and small group settings.

TimberNook: TimberNook programs are located in Madbury and Durham NH attracting families from Barrington, Dover, Durham, Epping, Lee, Madbury, Newmarket, Nottingham, Portsmouth and Rochester and as far as Massachusetts, Connecticut and further south! TimberNook is an innovative nature-based developmental program designed to foster creativity, imagination and independent play in the great outdoors for children ages 5years to 13 years. These camps take nature programming to the next level! We give children the right combination of space and resources to build, create, and explore nature – while nurturing child development at the same time. Children re-create stories in nature, create art galleries in the trees, build elaborate structures and have many adventures out in the woods.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS AUGUST 31, 2016

Revenue Recognition

The Organization has three primary sources of revenue consisting of tuition, program and registration fees, and donations. Revenue is recognized on tuition when the service has been provided. Revenue from program and registration fees is recognized when billed to the users of the Organization. Donation revenue is recorded when the donation is made or pledged.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers as "cash equivalents" all highly liquid debt instruments purchased with a maturity date of three months or less.

Accounts Receivable

Accounts receivable represents amounts due for child care services provided by the Organization. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management considers accounts to be delinquent based on how recently payments have been received.

The Organization uses the allowance method to recognize uncollectible accounts.

Property and Equipment

Property and equipment is stated at cost if purchased, or at fair market value at the date of donation if acquired by donation. The Organization's policy is to capitalize acquisitions and improvements, while expenditures for maintenance and repairs that do not extend the useful lives of the assets are charged to operations as incurred.

The provision for depreciation is computed utilizing the straight line method over the estimated useful lives of the related assets, which range from 5 to 39 years. Depreciation expense was \$33,866 and \$34,079 for the years ended August 31, 2016 and 2015, respectively.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2016

Intangible Assets

Intangible assets consist of loan fees that are amortized over the term of the related loans. Amortization expense for 2016 and 2015 was \$572 and \$572, respectively.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income tax has been made.

Additionally, the Organization qualifies for charitable contribution deductions under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The Organization evaluates all significant tax positions as required by generally accepted accounting principles in the United States. As of August 31, 2016, the Organization does not believe that it has taken any tax positions that would require the recording of any tax liabilities, nor does it believe that there are any unrealized tax benefits that would either increase or decrease within the next twelve months. The Organization's tax returns are subject to examination by the appropriate taxing jurisdictions. As of August 31, 2016, the Organization's federal and state returns generally remain open for the last three years.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS AUGUST 31, 2016

Restricted and Unrestricted Revenue and Support

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets, and reported in the Statement of Activities as net assets released from restrictions. As of August 31, 2016, the Organization had \$0 in temporarily restricted net assets, which relates to future staffing needs. As of August 31, 2016, the Organization had \$160 in temporarily restricted net assets.

Contributions and Unconditional Promises to Give

The Organization reports contributions received in accordance with accounting standards *Not-For-Profit Entities – Receivables*. Under this accounting standard, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily- or permanently-restricted net assets, depending on the nature of the restrictions. When a restriction is met, temporarily-restricted net assets are reclassified to unrestricted net assets.

The Organization uses the allowance method to determine uncollectible promises to give. The allowance is based on prior years' experience and management's analysis of specific promises made.

Advertising

Advertising costs are expensed as incurred.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2016

Retirement Plan

The Organization provides employees with a tax-sheltered annuity plan under section 403(b) of the Internal Revenue Code. All eligible employees may make voluntary contributions to the plan on a pre-tax basis, up to the limits allowed by law. The Organization does not make any contributions to the plan.

NOTE 2. PROPERTY AND EQUIPMENT

Property and equipment, and their related useful lives, at August 31, 2016 and 2015 consisted of the following:

	<u>2016</u>	<u>2015</u>
Land	\$ 320,580	\$ 320,580
Buildings	93,706	93,706
Leasehold improvements	619,847	619,847
Furniture, fixtures and equipment	14,929	14,929
	<u>1,049,062</u>	<u>1,049,062</u>
Less accumulated depreciation	<u>(311,392)</u>	<u>(277,526)</u>
Property and equipment, net	<u>\$ 737,670</u>	<u>\$ 771,536</u>

NOTE 3. TUITION DEPOSITS

Tuition deposits represent monies paid at the time of enrollment to cover approximately two weeks of tuition for each child. Tuition deposits are applied to the last week of tuition for the enrolled child, or refunded, as applicable.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2016

NOTE 4. LONG TERM DEBT

Long term debt at August 31, 2016 and 2015 consisted of the following:

	<u>2016</u>	<u>2015</u>
A note payable (Part A) to the NH Community Loan Fund, Inc. in monthly payments of principle and interest (7%) of \$3,669 starting December 2012. The note matures in October 2022. It is secured by all of the Organization assets	\$ 221,800	\$ 249,599
A note payable (Part B) to the NH Community Loan Fund, Inc. in monthly payments of \$604. The note has no stated interest rate and matures in October 2022. It is secured by all of the Organization assets	<u>44,688</u>	<u>51,935</u>
Total notes payable	266,488	301,534
Less current portion	<u>(37,857)</u>	<u>(35,047)</u>
Long term portion	<u>\$ 228,631</u>	<u>\$ 266,487</u>

Future repayments on long term debt are scheduled as follows:

2017	\$ 37,857
2018	39,212
2019	39,522
2020	43,999
2021	46,666
Thereafter	<u>59,232</u>
Total	<u>\$ 266,488</u>

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2016

NOTE 4. LONG TERM DEBT-CONTINUED

Total interest expense for 2016 and 2015 amounted to \$16,591 and \$18,465, respectively.

NOTE 5. OPERATING LEASE COMMITMENTS

The Organization leases property under the terms of a thirty year operating lease agreement which expires June 2037, and requires monthly payments of approximately \$2,748 through August 31, 2017, with increased payments thereafter. Each succeeding lease year, the rent may be adjusted at the discretion of the lessor, not to exceed 10%. As part of the lease agreement, the lessor has the right to terminate the lease after fifteen years have been completed. If the lessor terminates the lease prior to fifteen years, the Organization is entitled to a prorated share of the leasehold improvements as defined in the agreement.

The Organization also leases property under a tenant at will agreement that requires monthly payments of \$200.

Rent expense for the years ended August 31, 2016 and 2015 was \$35,926 and \$31,066, respectively.

Future approximate minimum lease payments are as follows:

2017	\$ 36,276
2018	36,276
2019	36,276
2020	36,276
2021	36,276
Thereafter	<u>526,002</u>
	<u>\$ 707,382</u>

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2016

NOTE 6. CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents in financial institutions. Since the Organization's tuition is generated by many individual users of the Organization's services, management does not believe the Organization is exposed to credit risk concentration from tuition.

On August 31, 2016 the Organization had no uninsured cash balances.

Note 7. PAYROLL REIMBURSEMENT

\$4,800 in payroll costs were reimbursed for the Executive Director's time working on State Early Learning Alliance activities.

NOTE 8. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through March 17, 2017, the date the financial statements were available for issue. No events occurred during that time which require disclosure.

ABATEMENT RECOMMENDATION

TO: Select Board
Town of Lee

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

DATE: April 18, 2017

RE: Laura Scheibel Trustee
62 North River Road
Lee, NH 03861

Property Tax Map 20 Lot 4-0500
Address: 62 North River Road

Tax Year: 2016
Assessment: \$311,300

The subject is a 4.34-acre parcel which is improved with multiple residential buildings. The reason for the request is that a former mobile home was removed from the property, however inadvertently the land factor was not adjusted accordingly to reflect the reduction in the number of properties. After correction, assessment is reduced \$12,800 and it is recommended that an abatement in the amount of \$374 plus any applicable interest be granted.

Abatement Granted

Abatement Denied

Dated _____

OWNER INFORMATION		SALES HISTORY					PICTURE
SCHEIBEL, LAURA - TRUSTEE LAURA CROMWELL SCHEIBEL REVOC TRUST OF 2004 62 NORTH RIVER ROAD LEE, NH 03861-6402		Date	Book	Page	Type	Price	Grantor
		09/03/2004	3061	261	U 138		SCHEIBEL, LAURA
		08/23/1985	1185	119	U 138		ZEPIK & CARDIN
LISTING HISTORY		NOTES					
03/22/17	STM BP@DOOR	GREEN ; RF;TRANSFER - PROBATE FILE A20347; LAURA'S					
01/05/16	STM BP-EXT	HOUSE=#62-TRAILER=#60;APT OVER GAR=#64; DNVI PER H/O REQUEST;					
04/06/15	SM CHANGE	04/04 PU SHED, 3 SEPTICS 1 WELL 03-11 NO GENERATOR - DOES HAVE 8					
03/21/11	JQ BP - @ DOOR	SOLAR PANELS. ADJ BEDRM COUNT PER OWNER 04-15 ADJ CNDTN OF MH					
07/25/05	KCUM	(CARD#3) - UNHABITABLE AND IS TO BE REMOVED. 2016: REM C3, #8-3X5					
04/02/04	KMPO	SOLAR PANELS ON ROOF=ELECTRIC, PLACED 8X8 SHED ON CARD 2 03-17					
08/07/03	ALHC	LIST SHED & AC 04-17 ADJ LAND FACTOR					
07/02/02	CRRL						

EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Lngh x Width	Size Adj	Rate	Cond	Market Value	Notes	LEE ASSESSING OFFICE			
SHED-WOOD	96	12 x 8	227	8.00	60	1,046		PARCEL TOTAL TAXABLE VALUE			
SHED-WOOD	300	20 x 15	113	8.00	50	1,356		Year	Building	Features	Land
GARAGE-1 STY/ATTIC	576	24 x 24	88	30.00	80	12,165		2015	\$ 189,800	\$ 15,900	\$ 103,800
SHED-WOOD	220	22 x 10	133	8.00	60	1,404				Parcel Total:	\$ 309,500
FIREPLACE 1-STAND	1		100	2,500.00	70	1,750	CRACKED LINER	2016	\$ 183,100	\$ 18,100	\$ 110,100
SOLAR	8		100	0.00	100	0				Parcel Total:	\$ 311,300
SHED-WOOD	216	12 x 18	134	8.00	100	2,316		2017	\$ 128,400	\$ 20,000	\$ 97,300(c)
						20,000				Parcel Total:	\$ 303,600
										(Card Total: \$ 245,700)	

LAND VALUATION														
Zone: RES	Minimum Acreage: 1.95	Minimum Frontage: 250				Site:			Driveway:			Road:		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
2F RES	1.950 ac	85,000	E	100	100	100	100		110	93,500	0	N	93,500	USE
2F RES	2.390 ac	x 4,000	X	100					40	3,800	0	N	3,800	TOPO/WET
	4.340 ac									97,300			97,300	



OWNER
SCHEIBEL, LAURA - TRUSTEE
 LAURA CROMWELL SCHEIBEL REVOC
 TRUST OF 2004
 62 NORTH RIVER ROAD
 LEE, NH 03861-6402

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

Model: **2 STORY FRAME CONTEMPROY**
 Roof: **SHED/TAR/GRAVEL**
 Ext: **PREFAB WD PNL**
 Int: **DRYWALL**
 Floor: **MIN PLYWD/CARPET**
 Heat: **OIL/HOT WATER**

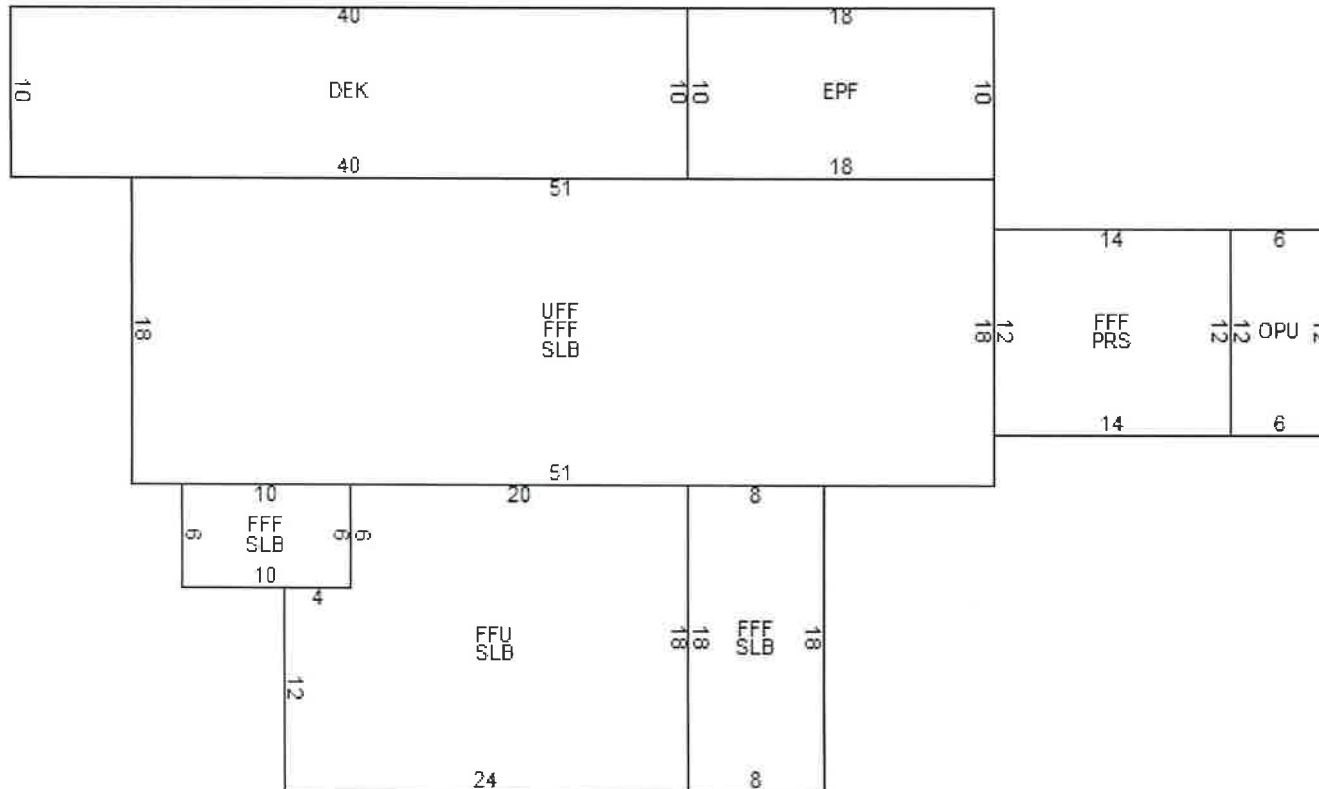
Bedrooms: **2** Baths: **2.5** Fixtures: **8**
 Extra Kitchens: Fireplaces:
 A/C: **Yes 100.00 %** Generators:
 Quality: **B1 AVG-10**
 Com. Wall:
 Size Adj: **0.9477** Base Rate: **RSA 76.00**
 Bldg. Rate: **0.7857**
 Sq. Foot Cost: **\$ 59.71**

PERMITS

Date	Project Type	Notes
08/24/16	ELECTRICAL	INSTALL AC/ MINI-SPLIT SYSTEM FOR T
02/08/16	OUTBUILDING	PRE-BUILT SHED APPROX. 12 X 18
07/13/15	DEMOLITION	DEMO/REMOVE MOBILE HOME ON PRO
08/26/10	ELECTRICAL	INSTAL GENERATOR
05/19/03	OUTBUILDING	

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPU	OPEN PORCH	72	0.15	11
DEK	DECK/ENTRANCE	400	0.10	40
EPF	ENCLSD PORCH	180	0.70	126
UFF	UPPER FLR FIN	918	1.00	918
FFF	FST FLR FIN	1290	1.00	1290
SLB	SLAB	1530	0.00	0
FFU	FST FLR UNFIN	408	0.60	245
PRS	PIERS	168	-0.05	-8
		4,966		2,622



2016 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 156,560
Year Built:	1966
Condition For Age:	AVERAGE 18 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	18 %
Building Value:	\$ 128,400

OWNER INFORMATION			SALES HISTORY			PICTURE		
SCHEIBEL, LAURA - TRUSTEE LAURA CROMWELL SCHEIBEL REVOC TRUST OF 2004 62 NORTH RIVER ROAD LEE, NH 03861-6402			Date	Book	Page	Type	Price	Grantor
LISTING HISTORY			NOTES					
01/05/16	STM	BP-EXT	NATURAL;					
03/21/11	JQ	BP @ DOOR						
07/25/05	KCUM							
08/07/03	ALHR							
07/02/02	CRRL							
09/10/87	EST							

EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	LEE ASSESSING OFFICE			
SHED-WOOD	64	8 x 8	310	8.00	25	397					
						400					
								PARCEL TOTAL TAXABLE VALUE			
		Year	Building	Features	Land						
		2017	\$ 57,500	\$ 400	\$ 0(c)		Parcel Total: \$ 303,600				
								(Card Total: \$ 57,900)			

LAND VALUATION										
Zone: RES	Minimum Acreage:	Minimum Frontage:					Site:	Driveway:	Road:	
Land Type: 2F RES	Neighborhood:						Cond	Ad Valorem	SPI R	Tax Value Notes
0 ac										

PICTURE



OWNER

SCHEIBEL, LAURA - TRUSTEE
 LAURA CROMWELL SCHEIBEL REVOC
 TRUST OF 2004
 62 NORTH RIVER ROAD
 LEE, NH 03861-6402

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

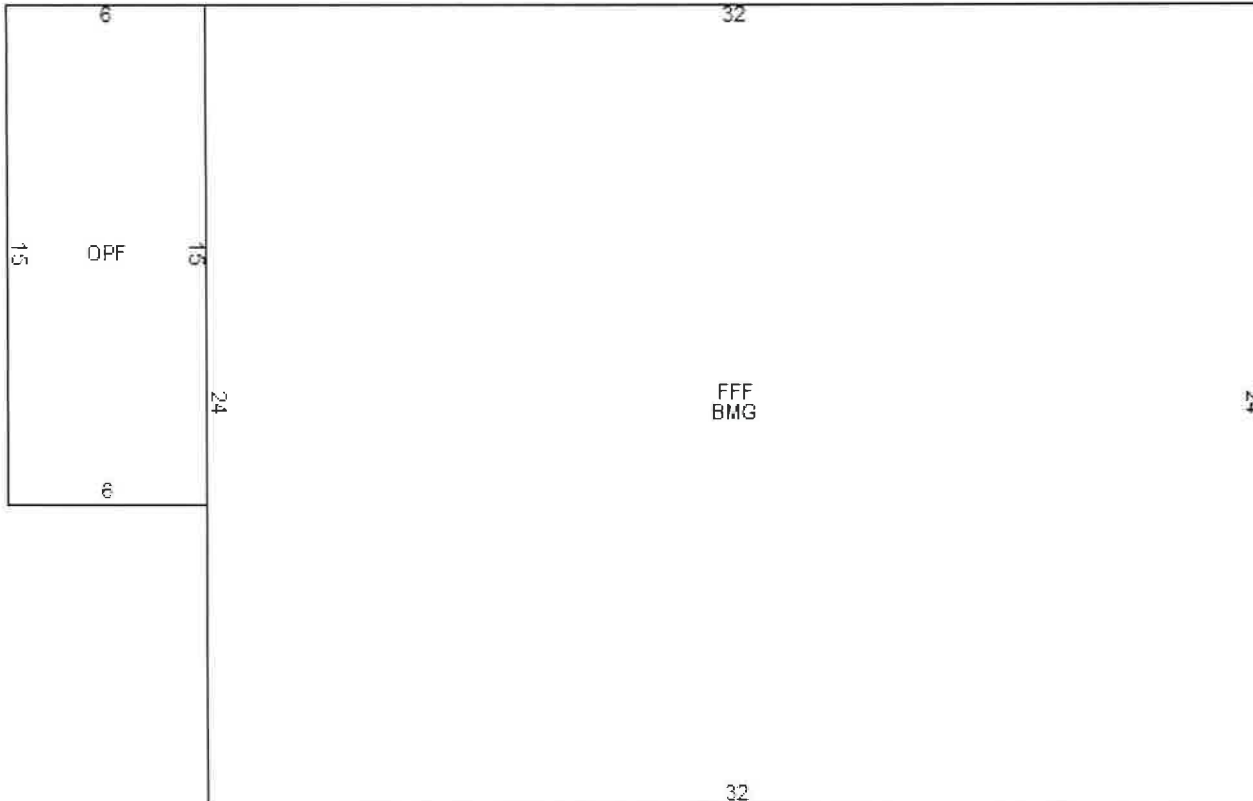
Model: **1 STORY FRAME RASD RANCH**
 Roof: **GABLE OR HIP/ASPHALT**
 Ext: **WOOD SHINGLE**
 Int: **DRYWALL**
 Floor: **CARPET**
 Heat: **OIL/FA DUCTED**
 Bedrooms: **2** Baths: **1.0** Fixtures: **3**
 Extra Kitchens: Fireplaces:
 A/C: **No** Generators:
 Quality: **B1 AVG-10**
 Com. Wall:
 Size Adj: **1.2772** Base Rate: **RSA 76.00**
 Bldg. Rate: **1.0690**
 Sq. Foot Cost: **\$ 81.25**

PERMITS

Date	Project Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	90	0.25	23
FFF	FST FLR FIN	768	1.00	768
BMG	BASEMENT	768	0.25	192
		1,626		983



2016 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 79,869**
 Year Built: **1963**
 Condition For Age: **AVERAGE 18 %**
 Physical:
 Functional: **DESIGN/USE 10 %**
 Economic:
 Temporary:
 Total Depreciation: **28 %**
 Building Value: **\$ 57,500**