

# SELECT BOARD MEETING AGENDA

**DATE:** Monday, May 22, 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. **John Hall – Eagle Scout Project Presentation**  
*Present the Board with his Eagle Scout Project which will create a trail that will connect the Little River Sawmill to a parking lot spot off of Thompson Mill Road.*
4. **Dr. Morse – ORCSD Superintendent**  
*Advise the Board of the appointment process for a School Board member, as Maria Barth has resigned.*
5. **Select Board – Fund Balance Policy**  
*Review the existing Fund Balance Policy.*
6. **Julie Glover, Town Administration**
  - a. *Assessing Bid Results*
  - b. *Town Report – honoring former Selectmen*
  - c. *Miscellaneous*
7. **Motion to accept the Consent Agenda as presented:**

## SIGNATURES REQUIRED

Abatements (2)  
Elderly Exemptions (2)  
Yield Tax Levy  
Pay in Lieu of – Final Policy  
Pay in Lieu of - Rice

## INFORMATION ONLY

MCNRX (7) Coverage  
Trustees of Trust Fund Letter  
Trustees Seminar  
Thank you note to Select Board

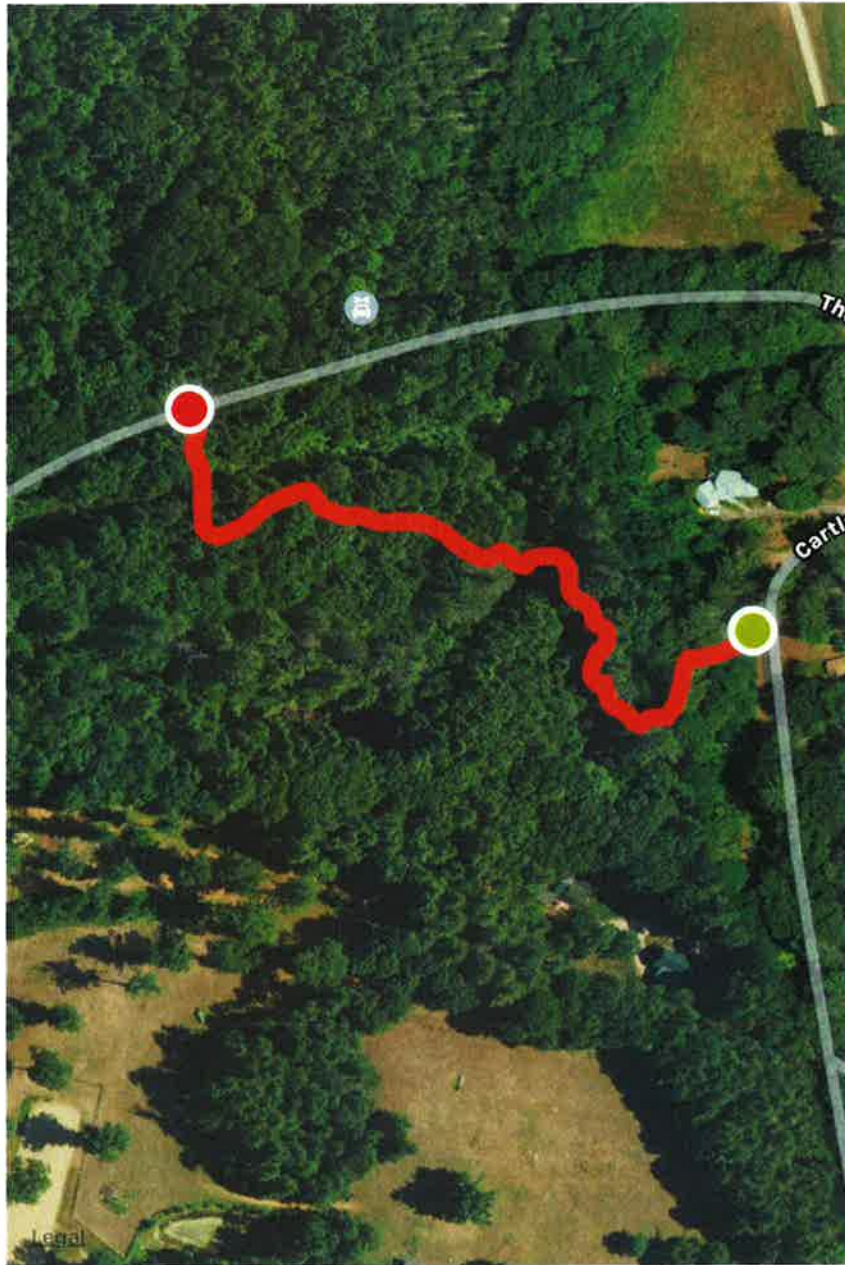
Individual items may be removed by any Select Board member for separate discussion and vote.

8. **Motion to accept the Public and Non Public Meeting Minutes from May 8, 2017.**
9. **Motion to accept Manifest #23 and Weeks Payroll Ending May 21, 2017.**
10. **Motion to enter into Non-Public Session–NH RSA 91-A:3II (c)Tax Deeds, (a) Personnel x2 (c) Church Property**  
**Roll Call Vote required**
11. **Motion to seal the Non-Public Session Minutes (if necessary.) Roll Call Vote required.**
12. **Miscellaneous/Unfinished Business**
13. **Adjournment**

**Posted: Town Hall, Public Safety Complex, Public Library and on leenh.org on May 19, 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.

## Eagle Scout Project By John 'Jack' Hall



The point of the trail is to connect the Little River Sawmill to a parking spot off of Thompson Mill Road. The Little River Sawmill is marked as a historical site by the Historical Society but is currently inaccessible to the public without extensive bushwhacking. The trail will extend the trails put together by another Eagle Scout in Little River Park if one were to walk along the road for a short distance.



OYSTER RIVER COOPERATIVE SCHOOL DISTRICT

OFFICE OF THE SUPERINTENDENT

36 Coe Drive

Durham, New Hampshire 03824

Telephone: 603-868-5100

Facsimile # 603-868-6668

Via email: [townadministrator@leenh.org](mailto:townadministrator@leenh.org)

May 18, 2017

Julie Glover  
Town Administrator  
Lee Town Hall  
7 Mast Road  
Lee, NH 03861

Re: School Board Vacancy

Dear Julie,

As discussed, the only Lee representative to the School Board, Maria Barth, resigned on May 17, 2017. Under RSA 671:33 II(b) which governs vacancies in a cooperative school Board places the responsibility of filling her remaining unexpired term {March 2018} to the Select Board. I have attached a copy of the stated RSA to this document for your review.

Speaking for myself and the School Board we want to offer any assistance that you may require in facilitating Maria's replacement. Maria served on the Board for the past five years with the first two in the capacity of Chairperson. She was amazing, diligent and thorough and we will miss her as a Board member.

Thank you for offering to present this to the Select Board at their next meeting on May 22<sup>nd</sup> at 6:30 pm. At that time, I will look forward to discussing and answering any additional questions that you may have pertaining to this vacancy.

Sincerely,

  
Dr. James C. Morse, Sr.  
Superintendent

Enclosure: RSA 671:33 II(b)

## Section 197:26

**197:26 Vacancies.** – The school board shall fill vacancies occurring on the board, and in other district offices, except that of moderator, until the next annual meeting of the district. In case of vacancy of the entire membership of the board, or the remaining members are unable to agree upon an appointment, the selectmen, upon application of one or more voters in the district, shall fill the vacancies so existing until the next annual meeting of the district.

# CHAPTER 671 SCHOOL DISTRICT ELECTIONS

## Post-Election Procedure

### Section 671:33

#### **671:33 Vacancies.** –

I. Vacancies among members of cooperative or area school planning committees shall be filled by the moderator for the unexpired term.

II. (a) The school board shall fill vacancies occurring on the school board, except as provided in subparagraph (b), and in all other district offices for which no other method of filling a vacancy is provided. Appointees of the school board shall serve until the next district election when the voters of the district shall elect a replacement for the unexpired term. In the case of a vacancy of the entire membership of the school board, or if the remaining members are unable, by majority vote, to agree upon an appointment, the selectmen of the town or towns involved shall appoint members by majority vote in convention.

→ (b) In a cooperative school district, the remaining school board members representing the same town or towns as the departed member shall fill a vacancy on the school board, provided that there are at least 2 such members. If there are less than 2 remaining members on the cooperative school board representing the same town or towns as the departed member, or if the remaining members are unable, by majority vote, to agree upon an appointment, the selectmen of the town or towns involved shall fill the vacancy by majority vote in convention. If the selectmen are unable to fill the vacancy then the cooperative school district moderator shall make the appointment. A member appointed to fill a vacancy under this subparagraph shall serve until the next district election when the voters of the district shall elect a replacement for the unexpired term.



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

Office Use Only

Meeting Date: May 22, 2017

Agenda Item No. 5

**BOARD OF SELECTMEN  
MEETING AGENDA REQUEST**

**5/22/2017**

**Agenda Item Title: Fund Balance Policy**

**Requested By: Select Board**

**5/8/2017**

**Contact Information: 603-659-5414**

**Presented By: Select Board**

**Description: Discuss the present policy and recommend changes.**

**Financial Details: N/A**

**Legal Authority NH RSA 41:9; 31:39 (I); GASB St. No. 54; GFOA Guidelines**

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

**REQUESTED ACTION OR RECOMMENDATIONS:**

**Motion: Move to make the following changes to the existing Fund Balance Policy:**

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# TOWN OF LEE

## FUND BALANCE POLICY

### Policy Statement

The Town of Lee, through its Board of Selectmen, establishes and will maintain reservations of Fund Balance in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This policy shall apply only to the Town's governmental funds.

### Purpose

The purpose of this policy is to establish a key element of the financial stability of the Town by setting guidelines for its fund balance. Unassigned fund balance is an important measure of economic stability and it is essential that the Town maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, emergencies, and the like. The fund balance also provides cash flow liquidity for the Town's general operations.

### Definitions

Fund balance must be classified into one or more of the five following categories:

- a. **Nonspendable Fund Balance** – amounts that are in a non-spendable form (non-cash assets such as inventories or prepaid expenses) or are required to be maintained intact (such as the principal of an endowment fund.)
- b. **Restricted Fund Balance** – amounts that can only be spent for the specific purposes stipulated by external resources providers (i.e. grantors) or enabling legislation (federal or state), such as funds legally restricted for specific purposes, such as a grant, library, and/or a capital project fund that cannot change purpose.
- c. **Committed Fund Balance** – amounts that can only be used for specific purposes pursuant to a formal vote by the legislative body; such as expendable trust (capital reserve funds), nonlapsing appropriations, and other special revenue funds not listed under restricted. Commitments may be changed only by taking the same formal action that imposed the constraint originally.
- d. **Assigned Fund Balance** – amounts intended by the Board for specific purposes. Items that would fall under this type of fund balance could be encumbrances.
- e. **Unassigned Fund Balance** – amounts that are not obligated or specifically designated and are available for any purpose. Any residual spendable fund balance after subtracting all of the above amounts.

### Spending Prioritizations

- a. When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid first from restricted funds.
- b. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:
  - 1) Committed



- 2) Assigned
- 3) Unassigned

**Minimum Level of Unassigned Fund Balance**

The Board of Selectmen will strive to maintain an unassigned fund balance in the General Fund equal to 12% of the Town's total annual appropriation. The Board will review this information each year in order to determine the amount, if any, of unassigned fund balance to use to balance the budget and/or to reduce the property tax rate.

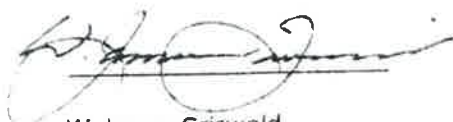
The following are the guidelines established by the NH Government Finance Officers Association (GFOA):

- 1. 5% to 15% of regular general fund operating revenues, or
- 2. 8% to 17% of regular general fund operating expenditures

Approved by the Board of Selectmen on August 20, 2012:



John R. LaCourse, Chairman



W. James Griswold



David Cedarholm

**Town of Lee  
Fund Balance FY2017**

FY 2018 Approved Appropriations:

WA 7 - Operating Budget	3,901,124.00
WA 10 - Fire Equipment CRF	150,000.00
WA 11 - Roads & Bridges CRF	60,000.00
WA 12 - Highway Equipment CRF	55,000.00
WA 13 - Town Buildings CRF	100,000.00
WA 14 - Fire Ponds & Cisters CRF	25,000.00
WA 15 - Accrued Benefits ISF	15,000.00
WA 16 - TS Equipment CRF	10,000.00
<b>Total Town of Lee</b>	<b>4,316,124.00</b>

FY2017 Strafford County	1,281,460.00 *
FY2017 ORSD	9,124,165.00
FY2018 ORSD Increase 3.14%	286,499.00
<b>Total School &amp; County</b>	<b>10,692,124.00</b>

**Total FY2018 Approved Appropriations                    15,008,248.00**

Fund Balance for FY2017:

Budgetary Fund Balance FY2016	2,338,788.00
BOS vote to use toward 2016 tax rate	-160,000.00
WA 20 - Contingency Fund FY2018	-20,000.00
<b>Adjusted FY2016 Fund Balance</b>	<b>2,158,788.00</b>

Uncollected Taxes as of 6/30/2016	-314,633.00
<b>Further Adjusted FY2016 Fund Balance</b>	<b>1,844,155.00</b>

DRA Recommendations:

8% of Appropriations	1,200,659.84
12% of Appropriations	1,800,989.76
15% of Appropriations	2,251,237.20
17% of Appropriations	2,551,402.16

\*Strafford County recent fiscal year costs:

FY2015	1,200,993.00
FY2016	1,239,247.00
FY2017	1,281,460.00



## SELECT BOARD MEETING MINUTES

February 14, 2017

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Board members present: Chairman Bugbee, Selectman LaCourse and Selectman Brown

Others present: Jim Banks, John and Anne Tappan, Paul and Annie Gasowski, Randy Stevens, Finance Officer Joanne Clancy, Treasurer Ben Genes, Chief Tom Dronsfield, Chief Scott Nemet and Town Administrator Julie Glover.

Not present: Town Secretary Denise Duval

1. Chairman Bugbee calls the meeting to order at 6:30 pm.
2. Chairman Bugbee opens the meeting up to public comment.

John Tappan, Stepping Stones Road, states that he and his wife came to the Public Safety Complex the night before for the Select Board meeting and no one was here. He went home and checked the website and there was nothing there that indicated it had been canceled or postponed. He is wondering if there was an oversight or does the Town not have the technology or ability to remotely put up a notice on the website. He thinks if the latter is the case then the Town should consider making this possible for someone to do in the future. TA Glover states that there was an email blast that went out to everyone who subscribes to the E-Crier or News and Events online. (Jim Banks states he got it.) Chairman Bugbee asks if we could notify WMUR the next time we close.

Jim Banks reads a letter he is going to submit to the Board.

“A few days before the 1<sup>st</sup> of February, 2017, ZBA hearing, I noticed an abutter mix-up that would have caused that hearing to be invalid. At my request, Caren Rossi, Planning and Zoning Assistant, rescheduled it to a later date.

At the rescheduled hearing, I mentioned to her that I had not seen a legal notice in the paper for the reschedule. I asked how the original abutters were re-notified so this reschedule hearing would be legal.

She said that she sat in the empty hearing room on February 1<sup>st</sup> to notify any attendees that the hearing was moved to the later date.

The easy way to accomplish this would have been to re-advertise and re-notify the abutters. But this would have cost the town a couple hundred dollars. I commend her for making a personal effort that resulted in this savings to the town.

I enjoy working with Caren and feel that she is a real Planning and Zoning asset to the town. Please keep this letter in her file for her next performance review.”

3. Chairman Bugbee welcomes Ben Genes, Town Treasurer, who is here to talk about the unassigned fund balance. Mr. Genes gives a brief history of the fund balance which only starting meeting the requirements of the percentages recommended by the DRA when TA Glover came on board in 2013. Prior to that there wasn't a lot of budget discipline. Now that that has been corrected, Mr. Genes states that we are seeing a consistent number. Mr. Genes explains that there are 3 years of budgeting going on at the same time. \$2.3 million is the number that the auditors provided for the 2016 fund balance. As a reminder, the fund balance is not a reflection of the free cash we have to run the town. The town expends \$14-15 million per year on expenses. 2/3 of that or more is the school (\$900,000 per month) and county (\$1.2 million per year). The town needs to have \$1 million or so per month to pay expenses. Mr.

Genes states that the Town of Lee's financial policy is to maintain a balance of \$1 million of free cash. He adds that twice a year the balance gets low; 10 months of the year the town is a negative cash flow enterprise until we receive tax payment monies. The Town has not had a problem with making this work ok with \$2 million in the fund balance. He and TA Glover have reviewed the uncollected tax revenue situation. The Town needs to consider unpaid taxes when using the fund balance per Mr. Genes. TA Glover states that the uncollected tax revenue including penalties and interest as of last week is \$788,000. The DRA recommends 8-17% and the Town's policy recommends 12%. Mr. Genes is comfortable with having a fund balance @ \$2 million net the back taxes. Selectman LaCourse thinks that it is disingenuous to fund the Trust Funds with the fund balance. Mr. Genes explains how 'he' plays banker managing the cash during the year. He (the Town) funds capital expenses and then they get paid back at the end of the year by the Trustees. He does not know what the State average is for uncollected taxes. Chairman Bugbee states that there are certain taxpayers in town that let their property go to tax lien then they pay the bill just before deeding. Mr. Genes reviews the cash flow analysis for FY16 with the Board. The town has a good relationship with the school. The school bill is paid in late December. Mr. Genes states that the town does have a CD for \$500k that they do not touch. They have a money market with the bank and funds can be moved into the checking if necessary. Chairman Bugbee says that it is a balancing act between how tight can we get while also giving money back to the taxpayers. He reviews the history of the fund balance. In 2007 the fund balance was \$205,000 then it went up into the millions. He hears what Mr. Genes is saying but he still wants to give back to the taxpayer. Mr. Genes does not want to become cash poor and have to worry about paying bills. The financial position of the town is excellent per Mr. Genes. There is not a lot of debt. The town is financially strong. Chairman Bugbee asks if TA Glover can check with the auditor Vachon regarding whether they book the penalties and interest as an asset.

Mr. Genes states as a taxpayer, that there is more we probably could be doing on the expense side. He would support a more strategic approach to reducing the tax rate. He appreciates the efforts that have been made but what would it take to reduce the tax rate by 10%? It would take hard decisions. He supports the Board making the tough choices. TA Glover points out that they could never achieve that with the school portion that they have. Mr. Genes acknowledges that.

Chairman Bugbee asks for the cash flow analysis for the next meeting from Mr. Genes and the Finance Officer.

John Tappan shares an article that he found in the NHMA Newsletter titled "Your credit quality matters." The Bond Bank monitors the credit quality of its borrowers throughout the term of their loans. Specifically the Bond Bank tracks several different factors which relate to the financial strength of participants. Some of these financial factors and corresponding state averages are shown in table one. The Bond Bank also monitors financial statistics including metrics such as unassigned fund balance. The Bond Bank board of directors compares statistics for each borrower to Moody's average the NH rated communities during the monitoring process of the credit quality of the borrowers. One of the ratios that they look at is unassigned general fund balance as a percent of revenues and they compare that with Moody's averages for NH rated communities where it is 15.6%. The Town has serious needs for buildings. A lower rating would give us a higher interest rate and thus cost the tax payers more money.

TA Glover informs the Board that Aa3 is the Town's Moody's rating which was done in September 2016.

4. This item has been moved to February 27<sup>th</sup>.
5. a) Randy Stevens presents an engineering proposal from Right Angle Engineering for the Tuttle Road culvert work to help with obtaining a grant. This quote is for \$14,650 which includes the wetland permitting but it does not include the construction engineering. Chairman Bugbee states that we were denied the FEMA grant and asks if we can apply again. Mr. Stevens said if there were to be another flood then there is possibility that FEMA funds would become available again to apply for. Chairman Bugbee moves to authorize the Highway Supervisor to enter into an agreement with Right Angle Engineering to do the engineering and wetland permitting necessary for the Tuttle Road Beaver Brook culvert replacement and road raising. Selectman Brown, seconds. All in favor. **Motion Carries.**  
  
b) Randy Stevens states that they don't normally post the roads, but it's getting so expensive to fix the damage that is done by overweight vehicles. Back in 1986, the Board voted to do a weight limit on all town roads for 55,000 lbs. There was a lot of gravel going on back then with the pits and developments. This is a preliminary conversation. The police department would enforce this by contacting the state police to come weigh the trucks or take them to a weigh station. Chief Dronsfield will make some calls to see how other towns are handling this. Mr. Stevens would have to post signs to make enforcement legal. Selectman LaCourse wants to move forward on this. Durham posts from March 15<sup>th</sup> to April 30<sup>th</sup>. Mr. Stevens will produce a list of roads and the cost to post these roads for the next meeting.
6. Chief Dronsfield presents the Board with an updated State gas agreement. They rarely use them but sometimes need to after hours. The Board approved and the Chair signed the agreement.
7. a) Waiting for the Rec Commission to review the OYRA MOU.  
  
b) TA Glover presents the Board with the Powder Major documents for approval and signatures. Chairman Bugbee moves to approve the Conservation Easement and related closing documents as presented for the conveyance of an easement on the Goss property aka Powder Major Farm. Selectman LaCourse, seconds. All in favor. **Motion Carries.**  
  
c) TA Glover states that Annie Gasowski requested that the Board revisit the language for the Voters Guide explanation for Warrant Article 4. Chairman Bugbee is ok with it except for the last part of the sentence; he is not agreeing to building a new building at a location of the town's choosing. TA Glover clarifies that the DRA said we could not write a WA that had either or language. The explanation is different. Chairman Bugbee says that this is giving the impression to the voter that it could be used to build a new building. He does not agree with this.

John Tappan says that DRA said we could not use the word or, but that the Board could craft the WA in a way to say renovate, add-on or build a new building. Chairman Bugbee says that the WA specifically says Town's Library Building and does not mention a new building.

## SELECT BOARD MEETING MINUTES

February 14, 2017

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Selectman LaCourse did not read it that way. It was a generality to him. Selectman LaCourse suggests taking out everything after “to make capital improvements”. The Board agrees. TA Glover says that the Voters Guide will be mailed out by the printer by the end of this week.

John Tappan asks why the Voters Guide was not discussed at the Board meeting prior to approval. No one can recall.

d) Selectman LaCourse states that with regards to office closings due to bad weather, in the past, it was accepted that if the police chief, fire chief, road agent and TA all agreed to close then the Select Board does not get involved because whatever they recommend due to safety issues he is not going to second guess. Chairman Bugbee would rather have the conversation with the Chiefs and then have the Chair decide or designate others to decide. TA Glover will draw up a policy for the Board to sign.

8. Chairman Bugbee moves to accept the Consent Agenda as presented. Selectman LaCourse, seconds. All in favor. **Motion Carries.**
9. Chairman Bugbee moves to accept the Public and Non Public Meeting Minutes from January 30, 2017. Selectman LaCourse, seconds. All in favor. **Motion Carries.**
10. Chairman Bugbee moves to accept the Manifest #16 and Weeks Payroll Ending February 12, 2017. Selectman LaCourse, seconds. All in favor. **Motion Carries.**
11. Chairman Bugbee moves to enter into Non-Public Session per NH RSA 91-A: 3 II (c) at approximately 7:37 pm. Selectman LaCourse, seconds. **Roll Call Vote. All Agree following Roll Call Vote. Motion Carries.**
12. Chairman Bugbee moves to seal non public meeting minutes. Selectman LaCourse, seconds. **Roll Call Vote. All Agree following Roll Call Vote. Motion Carries.**
13. Chairman Bugbee reminds everyone that there is a Facilities Committee meeting tomorrow night. There are 4 options; 1, 2, 2D, and 5. They are going to recommend going forward with 2D and if they can't get the church property then they will recommend 5. The meeting tomorrow night will have all the costs associated with the options and the ADA and code violations. The Heritage Commission will be present and there will be a grant discussion. There will be a representative from Chocorua, NH to add to the historical discussion.
14. Chairman Bugbee will entertain a motion to adjourn at approximately 8:53 pm. Selectman LaCourse so moves. Selectman Brown, seconds. All in favor. **Motion Carries.**



**SELECT BOARD MEETING MINUTES**

**February 14, 2017**

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Minutes transcribed by:




Denise Duval, Town Secretary

3/13/17

Date

Minutes accepted by The Lee Select Board:



Scott Bugbee, Chairman



John LaCourse



Cary Brown

**Town of Lee FY16 Cash Flow Report**  
**Ben Genes, Treasurer**

	July, 2015	August, 2015	September, 2015	October, 2015	November, 2015	December, 2015	January, 2016	February, 2016	March, 2016	April, 2016	May, 2016	June, 2016	Total
<b>Revenues:</b>													
<b>Tax Collector</b>	1,247,649.65	167,496.93	83,482.71	60,274.10	1,037,046.46	4,682,920.19	252,660.76	80,850.78	60,062.38	70,318.06	84,272.27	2,927,994.48	10,755,028.77
<b>Town Clerk</b>	63,256.97	79,525.54	122,655.46	86,875.16	80,445.45	95,821.06	80,791.77	94,910.44	64,430.53	114,568.93	93,327.09	95,706.48	1,072,314.88
<b>State MV Payments</b>	-16,099.54	-28,853.26	-25,428.66	-24,573.14	-19,046.42	-23,610.45	-22,143.16	-23,069.64	-18,254.03	-31,847.41	-24,678.51	-22,305.22	-279,909.44
<b>Adj. Town Clerk</b>	47,157.43	50,672.28	97,226.80	62,302.02	61,399.03	72,210.61	58,648.61	71,840.80	46,176.50	82,721.52	68,648.58	73,401.26	792,405.44
<b>Finance Officer</b>	20,360.71	59,538.01	22,949.07	55,911.24	25,784.02	221,709.74	26,301.48	6,939.14	30,752.19	45,126.51	173,172.87	556,680.04	1,245,225.02
<b>Total Revenues</b>	<b>1,315,167.79</b>	<b>277,707.22</b>	<b>203,658.58</b>	<b>178,487.36</b>	<b>1,124,229.51</b>	<b>4,976,840.54</b>	<b>337,610.85</b>	<b>159,630.72</b>	<b>136,991.07</b>	<b>198,166.09</b>	<b>326,093.72</b>	<b>3,558,075.78</b>	<b>12,792,659.23</b>
<b>Expenses:</b>													
<b>ORSD</b>	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	714,415.00	714,415.00	714,415.00	714,415.00	714,415.00	714,415.00	714,414.00	8,750,904.00
<b>Strafford County</b>	0.00	0.00	0.00	0.00	1,239,247.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,239,247.00
<b>Payroll</b>	93,694.62	147,264.07	130,562.91	183,631.12	98,014.61	124,998.17	146,164.22	99,766.05	167,629.88	180,957.05	125,654.28	143,627.95	1,641,964.93
<b>Accounts Payable</b>	679,840.59	317,922.72	173,031.38	134,397.12	117,354.76	473,610.14	146,354.15	120,194.14	95,333.32	161,120.14	135,422.70	198,224.88	2,752,806.04
<b>Total Expenses</b>	<b>1,523,535.21</b>	<b>1,215,186.79</b>	<b>1,053,594.29</b>	<b>1,068,028.24</b>	<b>2,204,616.37</b>	<b>1,313,023.31</b>	<b>1,006,933.37</b>	<b>934,375.19</b>	<b>977,378.20</b>	<b>1,056,492.19</b>	<b>975,491.98</b>	<b>1,056,266.83</b>	<b>14,384,921.97</b>
<b>Net Income</b>	<b>-208,367.42</b>	<b>-937,479.57</b>	<b>-849,935.71</b>	<b>-889,540.88</b>	<b>-1,080,386.86</b>	<b>3,663,817.23</b>	<b>-669,322.52</b>	<b>-774,744.47</b>	<b>-840,387.13</b>	<b>-858,326.10</b>	<b>-649,398.26</b>	<b>2,501,808.95</b>	<b>-1,592,262.74</b>
Beginning GF Cash	6,970,451.96 (includes checking, NHPDIP, MM and CD)												
Treasurer Maintains Fund Balance Allowance	-2,000,000.00												
Adj. Beginning Cash GF	4,970,451.96	4,762,084.54	3,824,604.97	2,974,669.26	2,085,128.38	1,004,741.52	4,668,558.75	3,999,236.23	3,224,491.76	2,384,104.63	1,525,778.53	876,380.27	
Monthly Loss/Gain	-208,367.42	-937,479.57	-849,935.71	-889,540.88	-1,080,386.86	3,663,817.23	-669,322.52	-774,744.47	-840,387.13	-858,326.10	-649,398.26	2,501,808.95	
Monthly GF Cash Bal.	4,762,084.54	3,824,604.97	2,974,669.26	2,085,128.38	1,004,741.52	4,668,558.75	3,999,236.23	3,224,491.76	2,384,104.63	1,525,778.53	876,380.27	3,378,189.22	

An abstract graphic design featuring a bar chart with three bars of varying heights (red, orange, blue) and a large dollar sign (\$) to the right. The chart is enclosed in a black frame with a wavy bottom edge. The background is a light blue square on a darker blue background.

**FUND BALANCE**

NEW AND IMPROVED

BY STEPHEN J. GAUTHIER



There is probably no single item in a typical state or local government's financial statements that attracts more attention than fund balance. In February 2009, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This latest GASB standard will not affect the calculation of fund balance, but will fundamentally alter the various components used to report it.

## BACKGROUND

Accountants use the term *fund balance* to describe the arithmetic difference between the assets and liabilities reported in a governmental fund (e.g., general fund). The categories that have been used until now to present fund balance have focused on whether resources were *available for appropriation* (i.e., budgeting). Thus, the traditional presentation of fund balance distinguished *unreserved fund balance* (i.e., available for appropriation) from *reserved fund balance* (i.e., not available for appropriation).

Fund balance might not be available for appropriation (i.e., reserved) for a variety of reasons. Some resources of a governmental fund, by their very nature, cannot be spent (e.g., prepaid rent and inventories of supplies). Other resources may convert to spendable form only at a much later date (e.g., the long-term portion of notes receivable). Still other resources may be available for spending, but their use is externally restricted to a purpose narrower than the purpose of the fund in which they are reported.

In addition, governing bodies themselves frequently place their own limitations on how they will use resources otherwise available for appropriation (e.g., "earmarking"). Likewise, a government's management may have tentative plans for all or a portion of those resources. In either case, a government traditionally has had the *option* of indicating these tentative managerial plans and self-imposed limitations by presenting a portion of unreserved fund balance as *designated*.

This traditional approach to classifying fund balance is summarized in Exhibit 1.

Three considerations led the GASB to undertake its recent reexamination of the components used to report fund balance. First, the traditional terminology was not self-explanatory

and has frequently led to misunderstandings. Second, governments often have applied the different categories inconsistently in practice. Finally, some have questioned whether the historic focus on availability for appropriation best serves the needs of financial statement users.

## NEW GUIDANCE

**Focus.** GASB Statement No. 54 will shift the focus of fund balance reporting from the availability of fund resources for budgeting to "the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent."<sup>1</sup>

**Components of fund balance.** GASB Statement No. 54 establishes five components of fund balance. Because circumstances differ among governments, not every government or every governmental fund will report all of those components.

Constraints on how amounts can be spent are not really an issue for resources that are *inherently nonspendable*. Examples include inventories and prepaids; the long-term portion of loans receivable<sup>2</sup>; and non-financial assets held for resale.<sup>3</sup> Still other resources cannot be spent because *legal or contractual provisions require that they be maintained intact* (e.g., the principal of an endowment). GASB Statement No. 54

directs that the portion of fund balance reflecting both be labeled ***nonspendable fund balance***.

Not all limitations on how resources may be used have the same force. Some limitations are externally enforceable and lie beyond the power of the government to change unilaterally (e.g., restrictions imposed by a grant contract or a bond covenant). Other limitations are self-imposed, but would require formal action at the highest level of the government to remove (e.g., resources legally "earmarked" for a given project by the governing body). Still other limitations are less binding and function more as a declaration of intent. GASB Statement No. 54 has created a separate category to accommodate each of these situations.

■ **Restricted fund balance.** The term *restricted fund balance* will encompass net fund resources subject to externally enforceable legal restrictions. It is no accident that the term *restricted fund balance* so closely resembles the term

There is probably no single item in a typical state or local government's financial statements that attracts more attention than fund balance.

## Exhibit 1: Traditional Components of Fund Balance

### (Focus on Availability for Appropriation)

- **Reserved fund balance** (not available for appropriation)
  - Portion of net resources that *cannot ever be spent* because of their form
  - Portion of net resources that *cannot yet be spent*
  - Portion of net resources that *cannot be spent for any and all fund-related purposes* because of external limitations
- **Unreserved fund balance** (available for appropriation)
  - **Designated unreserved fund balance** (available for appropriation, with a limitation on use imposed by the government itself)
    - Portion of net resources subject to limitations imposed by the governing body
    - Portion of net resources set aside by management in connection with its tentative plans
  - **Undesignated unreserved fund balance** (available for appropriation, with no external or internal limitation)

*restricted net assets* used in the context of government-wide financial reporting. In both cases, the *restrictions* concerned would be either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or 2) imposed by law through constitutional provisions or enabling legislation.<sup>4</sup> Note that there is no need for the limitation to be narrower than the purpose of the fund.<sup>5</sup>

- **Committed fund balance.** The term *committed fund balance* will be used to describe the portion of fund balance that represents resources whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making (normally the governing body) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation would need to occur no later than the close of the reporting period. Note, once again, that there is no requirement that the limitation be narrower than the purpose of the fund.<sup>6</sup>

- **Assigned fund balance.** The *assigned fund balance* category will cover the portion of fund balance that reflects a government's *intended* use of resources. Such intent would have to be established at either the highest level of decision making, or by a body (e.g., finance committee) or an official designated for that purpose.<sup>7</sup> Logically speaking, a government cannot *assign* resources that it does not have; therefore, the amount reported as *assigned fund balance* could never exceed total fund balance less its nonspendable, restricted, and committed components. Once again, note that there is no requirement that the limitation be narrower than the purpose of the fund.

Of course, the general fund, as the principal operating fund of a government, may have net resources in excess of what is properly categorized in one of the four categories just already described. If so, the surplus will be presented as **unassigned fund balance**. A positive amount of unassigned fund balance, however, will never be reported in a governmental fund other than the general fund, because GASB Statement No. 54 prohibits reporting resources in another fund unless they are at least *assigned* to the purpose of that fund. All the same, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable fund balance, restricted fund balance, and committed fund balance exceed the total net resources of the fund.

The new components of fund balance are summarized in Exhibit 2.

**Stabilization arrangements.** Governments often establish “rainy day funds” or “contingency funds” to provide a financial cushion against unanticipated adverse financial or economic circumstances. The appropriate classification of such resources within fund balance depends on the specific nature of the arrangement.

On the one hand, if the use of the resources is limited in a way that is legally enforceable by an outside party, classification as restricted fund balance would be appropriate. On the other hand, if the limitation was imposed by the highest level of decision making and can only be removed by formal action equivalent to the action taken to impose it, the use of the committed fund balance classification would be appropriate. It would never be appropriate, however, to classify such resources as assigned fund balance.

## Exhibit 2: New Components of Fund Balance — GASB Statement No. 54

(Focus on Extent to which Government Is Bound to Honor Constraints on the Specific Purposes for Which Amounts Can Be Spent)

- **Nonspendable fund balance** (inherently nonspendable)
  - Portion of net resources that cannot be spent because of their form
  - Portion of net resources that cannot be spent because they must be maintained intact
- **Restricted fund balance**  
(externally enforceable limitations on use)
  - Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments
  - Limitations imposed by law through constitutional provisions or enabling legislation
- **Committed fund balance** (self-imposed limitations set in place prior to the end of the period)
  - Limitation imposed at highest level of decision making that requires formal action at the same level to remove
- **Assigned fund balance** (limitation resulting from intended use)
  - Intended use established by highest level of decision making
  - Intended use established by body designated for that purpose
  - Intended use established by official designated for that purpose
- **Unassigned fund balance** (residual net resources)
  - Total fund balance in the general fund in excess of *nonspendable*, *restricted*, *committed*, and *assigned* fund balance (i.e., surplus)
  - Excess of *nonspendable*, *restricted*, and *committed* fund balance over total fund balance (i.e., deficit)

GASB Statement No. 54, paragraph 20, places serious limits on what qualifies as a *stabilization arrangement* for this purpose:

The formal action that imposes the parameters for spending should identify and describe the specific circumstances under which a need for stabilization arises. Those circumstances should be such that they would not be expected to occur routinely. For example, a stabilization amount that can be accessed “in an emergency” would not qualify to be classified within the committed category because the circumstances or conditions that constitute an emergency are not sufficiently detailed, and it is not unlikely that an “emergency” of some nature would routinely occur. Similarly, a stabilization amount that can be accessed to offset an “anticipated revenue shortfall” would not qualify unless the shortfall was quantified and was of a magnitude that would distinguish it from other revenue shortfalls that occur during the normal course of governmental operations.

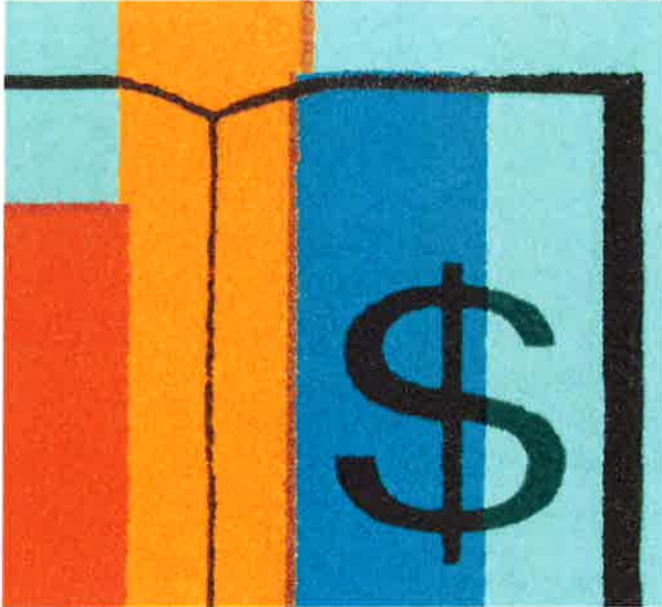
**Appropriated fund balance.** Not infrequently, governments balance their budget by appropriating a portion of existing fund balance to bridge the gap between appropriations and estimated revenues. The portion of fund balance thus appropriated for the following year would properly be classified as assigned fund balance.

**Flow assumptions.** Frequently resources for a single project will come from multiple sources. For example, a city may elect to finance a new bridge partially from restricted grant proceeds (*restricted fund balance*), partially from earmarked revenues (*committed fund balance*), and partially from other available resources expressly set aside for the purpose (*assigned fund balance*). In that case, flow assumptions would be needed:

- When both restricted resources and other resources are to be used, how are outlays allocated to each (e.g., restricted resources presumed to be spent first? Spending presumed to occur on a pro rata basis?)
- When committed, assigned, and unassigned resources are to be used, how are outlays allocated among the various categories?

### COMPARISON OF OLD AND NEW

Perhaps the best way to gain an understanding of the new fund balance categories is to contrast how certain specific items are reported today with how those same items will be reported in the future under GASB Statement No. 54.



**Reserved fund balance.** Currently, reserved fund balance comprises three elements:

- Resources that by their very nature cannot be spent (e.g., prepaid rent)
- Resources that are not yet available for spending (e.g., long-term portion of loans receivable)
- Resources externally restricted to a purpose narrower than the fund

The first of these elements will *always* be reported as nonspendable fund balance. The second element *normally* would be reported as nonspendable fund balance (i.e., unless there was a limitation on how the amounts eventually received could be used, in which case the classification would be restricted, committed, or assigned fund balance, as appropriate). The third element will be reported as restricted fund balance.

**Designated unreserved fund balance.** Currently this category comprises two elements:

- Limitations that the government places upon itself
- Tentative management plans

Net resources currently reflected in the first category will be reported in the future as either committed fund balance or as assigned fund balance, depending upon the source of the limitation. The latter will be reported as either assigned fund balance (if management is designated to make such assignments) or unassigned fund balance.

**Undesignated unreserved fund balance.** Today this residual category includes resources whose use is limited, but not for a purpose narrower than the purpose of the fund. Under GASB Statement No. 54, there is no requirement that a limitation be narrower than the purpose of the fund. Accordingly, items that are restricted, committed, or assigned simply for the purpose of the fund will be reported as restricted, committed, or assigned fund balance.

Also, reporting designated unreserved fund balance today is optional. Under GASB Statement No. 54, the use of the equivalent category (i.e., assigned fund balance) will be required. Therefore, many governments that today do not report designated unreserved fund balance will report as assigned fund balance a portion of what today is labeled simply unreserved fund balance.

#### EFFECTIVE DATE

Governments will need to implement GASB Statement No. 54 starting with the fiscal period that ends June 30, 2011. In the statistical section of the comprehensive annual financial report, retroactive implementation is encouraged, but not required. If a government declines to restate amounts from previous years in the statistical section, it will need to provide an explanation. **I**

#### Notes

1. GASB Statement No. 54, paragraph 5.
2. Assuming that there are not constraints on the use of the amounts eventually collected.
3. Assuming that there are not constraints on the use of the proceeds of the eventual sale.
4. The criteria for restricted net assets set forth in GASB Statement No. 34, *Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments*, paragraph 34, are identical to the criteria for *restricted fund balance* in GASB Statement No. 54, paragraph 8.
5. If the use of the amounts to be collected on long-term loans receivable and the amounts resulting from the sale of nonfinancial assets is subject to restrictions, then those items should be reflected in restricted fund balance, rather than in nonspendable fund balance.
6. If the use of the amounts to be collected on long-term loans receivable and the amounts resulting from the sale of nonfinancial assets is committed, then those items should be reflected in committed fund balance, rather than in nonspendable fund balance.
7. If the use of the amounts to be collected on long-term loans receivable and the amounts resulting from the sale of nonfinancial assets is assigned, then those items should be reflected in assigned fund balance, rather than in nonspendable fund balance.

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STEPHEN J. GAUTHIER is director of the GFOA's Technical Services Center in Chicago, Illinois.





## BEST PRACTICE

# Fund Balance Guidelines for the General Fund

### BACKGROUND:

In the context of financial reporting, the term *fund balance* is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis.<sup>1</sup> While in both cases *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP *fund balance* and budgetary *fund balance* be fully appreciated.

1. GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining): *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*.<sup>2</sup> The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *unrestricted fund balance*. In contrast, budgetary fund balance, while it is subject to the same constraints on spending as GAAP fund balance, typically represents simply the total amount accumulated from prior years at a point in time.
2. The calculation of GAAP fund balance and budgetary fund balance sometimes is complicated by the use of sub-funds within the general fund. In such cases, GAAP fund balance includes amounts from all of the subfunds, whereas budgetary fund balance typically does not.
3. Often the timing of the recognition of revenues and expenditures is different for purposes of GAAP financial reporting and budgeting. For example, encumbrances arising from purchase orders often are recognized as expenditures for budgetary purposes, but never for the preparation of GAAP financial statements.

The effect of these and other differences on the amounts reported as *GAAP fund balance* and *budgetary fund balance* in the general fund should be clarified, understood, and documented.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.

In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the general fund.

### RECOMMENDATION:

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.<sup>3</sup> Such a

guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period.<sup>4</sup> In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

*Appropriate Level.* The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.<sup>5</sup> The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.<sup>6</sup> Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;
4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds;
5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

*Use and Replenishment.*

The fund balance policy should define conditions warranting its use, and if a fund balance falls below the government's policy level, a solid plan to replenish it. In that context, the fund balance policy should:

1. Define the time period within which and contingencies for which fund balances will be used;
2. Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge;
3. Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.

Generally, governments should seek to replenish their fund balances within one to three years of use. Specifically, factors influencing the replenishment time horizon include:

1. The budgetary reasons behind the fund balance targets;
2. Recovering from an extreme event;
3. Political continuity;
4. Financial planning time horizons;
5. Long-term forecasts and economic conditions;
6. External financing expectations.

Revenue sources that would typically be looked to for replenishment of a fund balance include nonrecurring revenues, budget surpluses, and excess resources in other funds (if legally permissible and there is a defensible rationale). Year-end surpluses are an appropriate source for replenishing fund balance.

*Unrestricted Fund Balance Above Formal Policy Requirement.* In some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general fund over their formal policy reserve requirement even after taking into account potential financial risks in the foreseeable future. Amounts over the formal policy may reflect a structural trend, in which case governments should consider a policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures.

#### **Notes:**

1. For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.
2. These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
3. Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.
4. See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).
5. In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.
6. In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues and/or expenditures, that decision should be followed consistently from period to period.

#### **Applicable to Canadian Governments:**



**Assessing Services RFP  
4-May-17**

	Municipal Resources 120 Daniel Webster Hwy. Meredith, NH 03253 866-501-0352	Corcoran Consulting PO Box 1175 Wolfeboro Falls NH 03896 603-396-3268	Granite Hill Municipal Serv. PO Box 1484 Concord, NH 03302-1484 603-496-7293
General Assessing 25% measure and list	\$2,600/month FY 18 (\$31,200/year)	\$68,000/year (not to exceed)	(estimate) \$42,119 \$44,199 \$50-55/hr. \$20,800 \$22,880 Building Permits \$24/inspection \$7,200 est. 300 Cyclical Data \$25/parcel \$14,119 2259 parcels <b>Town performs all data entry</b>
Vehicle Charges	in-town, IRS mileage rate	in-town, IRS mileage rate	
BTLA/Superior Court Defense	\$150/hr Utilities \$175/hr		\$55.00/hr residential \$120/hr commercial

# ABATEMENT RECOMMENDATION

**TO:** Select Board  
Town of Lee

**FROM:** Jerry Quintal, CNHA  
Municipal Resources  
Contracted Assessor's Agents

**DATE:** May 8, 2017

**RE:** Leonard Walden  
7 Jericho Road  
Lee, NH 03861-6437

**Property Tax Map 30 Lot 1-017**  
**Address:** 62 North River Road

**Tax Year:** 2016  
**Assessment:** \$36,300

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The subject qualified for an exemption in 2016. Inadvertently the exemption was not data entered into the assessing database which caused a tax delinquency. It is my recommendation to grant an abatement for the balance of \$312 (plus applicable interest/penalties) to close out the tax collector's account.

Note; No actual refund will be physically paid to Mr. Walden.

Abatement Granted

Abatement Denied

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

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

Dated \_\_\_\_\_

# ABATEMENT RECOMMENDATION

**TO:** Select Board  
Town of Lee

**FROM:** Jerry Quintal, CNHA  
Municipal Resources Inc.  
Contracted Assessor's Agents

**DATE:** May 15, 2017

**RE:** Celia Saltman  
13A Grandview Ave  
Somerville, MA 02143

**Property Tax Map 12 Lot 1-A07**  
**Address: A07 Forest Glen**

**Tax Year: 2013**  
**Assessment: \$6,200**

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The subject was a camper on rented land. Abatement is requested as camper was not owned by the above for 2013 tax year. It is recommended that an abatement in the amount of \$121.44 plus any applicable interest/penalties/fees be granted.

Please note abatement recommendation is to close tax billing system.

Abatement Granted

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

Abatement Denied

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

Dated \_\_\_\_\_

**TAX CREDIT/EXEMPTION  
APPLICATION RECOMMENDATION**

**To:** Select Board  
Town of Lee

**Date:** May 8, 2017

**From:** Jerry Quintal, CNHA  
Municipal Resources  
Contract Assessors' Agents

**RE:** Elderly Exemption Application  
Ellen Boucher  
Tax Map 10 Lot 1-102

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The above referenced application was timely filed and supporting information has been provided and reviewed. It appears that Ellen Boucher qualifies for the 65-74 age bracket elderly exemption. It is recommended that the application be approved for the 2017 tax year.

If there are any questions, please let me know.

RECEIVED  
MAR 17 2017  
TOWN OF LEE, NH

FORM  
PA-29

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

PROPERTY OWNER NAME  
PROPERTY OWNER NAME  
TAX MAP | BLOCK | LOT

**STEP 1 OWNER AND APPLICANT INFORMATION**

OWNER: Ellen Boucher  
 APPLICANT'S LAST NAME: BOUCHER APPLICANT'S FIRST NAME: ELLEN MI: J PHONE NUMBER: 828-1849  
 APPLICANT'S LAST NAME: X APPLICANT'S FIRST NAME: X MI:  PHONE NUMBER:   
 MAILING ADDRESS: 3 Langelle Dr  
 CITY/TOWN: Lee STATE: NH ZIP CODE: 03861  
 PROPERTY ADDRESS: 3 Langelle Dr TAX MAP: 10 BLOCK: 1 LOT: 102  
 IS THIS YOUR PRIMARY RESIDENCE?  YES  NO

**STEP 2 VETERAN'S INFORMATION**

1. APPLICANT IS THE:  Veteran  Spouse  Surviving Spouse  
 2. APPLYING FOR:  Tax Credit Veterans' Standard (RSA 72:28)  Tax Credit for Service-Connected Total Disability (RSA 72:35)  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:  Dates of Military Service Enter (MMDDYYYY):  4. Date of Entry:  5. Date of Discharge/Release:   
**IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)**  
 6. Name of Allied Country Served in:  7. Branch of Service:  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:

**STEP 3 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: 12/19/50 10b. Spouse's Date of Birth: X  
 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 72:62)  
 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.  
Ellen Boucher 3/17/17  
 SIGNATURE (IN INK) OF PROPERTY OWNER DATE  
X   
 SIGNATURE (IN INK) OF PROPERTY OWNER DATE

**WHEN TO FILE**

Form PA-29 must be filed by April 15 preceding the setting of the tax rate. The municipal assessing officials shall send written notice to the taxpayer of their decision by July 1 prior to the date of notice of tax. Failure of the municipal assessing officials to respond shall constitute a denial of the application. (See instructions for more details)

**APPEAL PROCEDURE**

If an application for a property tax exemption or tax credit is denied by the municipality, an applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA 72:1-d, to the NH Board of Tax and Land Appeals (BTLA) or to the Superior Court in the county where the property is located. (See instructions for more details)

16-1-162

**MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS**

**VETERANS' TAX CREDIT**

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

**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				65-74 years of age	174,000
Married				75-79 years of age	
<b>Asset Limits</b>				80+ years of age	
Single					
Married					

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

	AMOUNT	GRANTED	DENIED	DATE
<input checked="" type="checkbox"/> Elderly Exemption	174,000	<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Improvements to Assist Persons with Disabilities		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Blind Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Deaf Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Disabled Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Solar Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Woodheating Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Wind-powered Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	

**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.

- |  |   |
|--|---|
| <input type="checkbox"/> * List of assets, value of each asset, net encumbrance and net value of each asset. | <input type="checkbox"/> * State Interest and Dividends Tax Form.               |
| <input type="checkbox"/> * Statement of applicant and spouse's income.                                       | <input type="checkbox"/> * Property Tax Inventory Form filed in any other town. |
| <input type="checkbox"/> * 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 NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL _____	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL _____	DATE _____
PRINT NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL _____	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL _____	DATE _____
PRINT NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL _____	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL _____	DATE _____
PRINT NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL _____	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL _____	DATE _____
PRINT NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL _____	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL _____	DATE _____

**TAX CREDIT/EXEMPTION  
APPLICATION RECOMMENDATION**

**To:** Select Board  
Town of Lee

**Date:** May 8, 2017

**From:** Jerry Quintal, CNHA  
Municipal Resources  
Contract Assessors' Agents

**RE:** Elderly Exemption Application  
Erika & John Hunter  
Tax Map 9 Lot 10-13

---

The above referenced application was timely filed and supporting information has been provided and reviewed. It appears that Erika & John Hunter qualify for the 65-74 age bracket elderly exemption. 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 06 2017  
TOWN OF LEE, NH

**OWNER AND APPLICANT INFORMATION**

OWNER: JOHN AND ERIKA HUNTER

If required, is a PA-33 on file?  YES  NO

APPLICANT'S LAST NAME: HUNTER APPLICANT'S FIRST NAME: JOHN MI: B PHONE NUMBER: 603-659-1753

APPLICANT'S LAST NAME: HUNTER APPLICANT'S FIRST NAME: ERIKA MI: M PHONE NUMBER: 603-659-1753

MAILING ADDRESS: 26 SWAAN DR. LEE NH 03861

CITY/TOWN: LEE, NH STATE: NH ZIP CODE: 03861

PROPERTY ADDRESS: 26 SWAAN DR. TAX MAP: 000009 BLOCK SUB: 000013 LOT: 000010

IS THIS YOUR PRIMARY RESIDENCE?  YES  NO

**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: \_\_\_\_\_ Dates of Military Service Enter (MMDDYYYY): \_\_\_\_\_ 4. Date of Entry: \_\_\_\_\_ 5. Date of Discharge/Release: \_\_\_\_\_

IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)

6. Name of Allied Country Served in: \_\_\_\_\_ 7. Branch of Service: \_\_\_\_\_

9. Does any other eligible Veteran own interest in this property?  
 YES NO If YES, provide name  
  \_\_\_\_\_

8. Please Check One.  
 US Citizen at time of entry into Service  
 Alien but resident of NH at time of entry into Service

**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: 06241949 10b. Spouse's Date of Birth: 11231952

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 72:62)  
 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: [Signature] DATE: 3/1/17

SIGNATURE (IN INK) OF PROPERTY OWNER: [Signature] DATE: 3/1/17

PROPERTY OWNER NAME  
PROPERTY OWNER NAME  
TAX MAP | BLOCK | LOT

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

VETERANS' TAX CREDIT

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

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				65-74 years of age	174,000
Married			59,400	75-79 years of age	
<b>Asset Limits</b>				80+ years of age	
Single					
Married			222,500		

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

	AMOUNT	GRANTED	DENIED	DATE
<input checked="" type="checkbox"/> Elderly Exemption	174,000	<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Improvements to Assist Persons with Disabilities		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Blind Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Deaf Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Disabled Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Solar Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Woodheating Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Wind-powered Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	

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- \* List of assets, value of each asset, net encumbrance and net value of each asset.
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- \* Statement of applicant and spouse's income.
- \* Property Tax Inventory Form filed in any other town.
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\* 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
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_____ PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ DATE

**TOWN:** Lee, NH  
**COUNTY:** Strafford  
**OWNER:** Robert & Barbar Callioras  
**OWNER:**  
**ADDRESS:** 774 First NH Turnpike  
**ADDRESS:** Northwood, NH 03261

**INTENT FILED DURING TAX YEAR:** April 1, 2015 to March 31, 2016

**ACCOUNT & SERIAL #:** 1  
**MAP & LOT #:** 4-7-5 & 4-6-4  
**OPERATION #:** 15-255-03  
**DATE OF BILLING:** August 10, 2016

<b>SPECIES</b>	<b>LOW MBF</b>	<b>HIGH MBF</b>			<b>RANGE DIFFERENCE</b>		<b>RATING %</b>	<b>STUMPAGE VALUE *</b>	<b># BOARD FEET IN THOUSANDS</b>		
WHITE PINE	\$110.00	\$160.00				\$50.00	0.50	\$ 135.00	2.950		
HEMLOCK	\$35.00	\$50.00				\$15.00	0.50	\$ 42.50	0.000		
RED PINE	\$40.00	\$50.00				\$10.00	0.50	\$ 45.00	0.000		
SPRUCE & FIR	\$75.00	\$110.00				\$35.00	0.50	\$ 92.50	0.000		
HARD MAPLE	\$160.00	\$325.00				\$165.00	0.50	\$ 242.50	0.000		
WHITE BIRCH	\$50.00	\$80.00				\$30.00	0.50	\$ 65.00	0.000		
YELLOW BIRCH	\$110.00	\$200.00				\$90.00	0.50	\$ 155.00	0.000		
OAK	\$190.00	\$375.00				\$185.00	0.50	\$ 282.50	0.000		
ASH	\$80.00	\$130.00				\$50.00	0.50	\$ 105.00	0.000		
BEECH/SOFT MAPLE	\$35.00	\$80.00				\$45.00	0.50	\$ 57.50	0.000		
PALLET/TIE LOGS	\$30.00	\$50.00				\$20.00	0.50	\$ 40.00	0.000		
Hickory	\$0.00					\$0.00	0.00	\$ -	0.000		
OTHERS:	\$0.00	\$0.00				\$0.00	0.00	\$ -	0.000		
<b>TONS &amp; CORDS</b>	<b>TONS LOW</b>	<b>TONS HIGH</b>	<b>CORDS LOW</b>	<b>CORDS HIGH</b>	<b>TONS</b>	<b>CORDS</b>	<b>RATING %</b>	<b>STUMPAGE VALUE TONS *</b>	<b>STUMPAGE VALUE CORDS *</b>	<b>#TONS</b>	<b>#CORDS</b>
SPRUCE & FIR	\$1.00	\$2.00	\$2.20	\$4.40	\$1.00	\$2.20	0.50	\$ 1.50	\$ 3.30	0.000	0.000
HARDWOOD & ASPEN	\$3.00	\$6.00	\$7.75	\$15.00	\$3.00	\$7.25	0.50	\$ 4.50	\$ 11.38	0.000	0.000
PINE	\$1.00	\$1.50	\$2.20	\$3.30	\$0.50	\$1.10	0.50	\$ 1.25	\$ 2.75	21.230	0.000
HEMLOCK	\$2.00	\$4.00	\$2.20	\$3.30	\$2.00	\$1.10	0.50	\$ 3.00	\$ 2.75	0.000	0.000
WHOLE TREE CHIPS	\$0.50	\$2.00	\$0.00	\$0.00	\$1.50	\$0.00	0.50	\$ 1.25	\$ -	185.680	0.000
HIGH GRADE SPRUCE	\$23.00	\$30.00	\$0.00	\$0.00	\$7.00	\$0.00	0.50	\$ 26.50	\$ -	0.000	0.000
CORD WOOD/FUELWOOD	\$0.00	\$0.00	\$8.00	\$14.00	\$0.00	\$6.00	0.50	\$ -	\$ 11.00	0.000	0.900

\* STUMPAGE VALUE = % RATING X RANGE DIFFERENCE + LOW RANGE VALUE



**CERTIFICATION OF YIELD TAXES ASSESSED**  
**INTENT FILED DURING TAX YEAR: April 1, 2015 to March 31, 2016**

TOWN / CITY OF: Lee, NH  
 COUNTY OF: Strafford  
 CERTIFICATION DATE: August 10, 2016

\_\_\_\_\_  
 (Selectmen/assessor)

\_\_\_\_\_  
 (Selectmen/assessor)

\_\_\_\_\_  
 (Selectmen/assessor)

\_\_\_\_\_  
 (Selectmen/assessor)

\_\_\_\_\_  
 (Selectmen/assessor)

**SEND SIGNED COPY TO:** DEPT. OF REVENUE ADMINISTRATION  
 PROPERTY APPRAISAL DIVISION  
 P.O. BOX 487  
 CONCORD, NH 03302-0487

# 1	# 4	# 5	# 6	# 6	# 7	# 8	# 9	# 10
NAME OF OWNER	SPECIES	NUMBER OF BOARD FEET IN THOUSANDS	NUMBER OF TONS	NUMBER OF CORDS	STUMPAGE VALUE	TOTAL ASSESSED VAL.	TAX AT 10 %	
Robert & Barbar Callioras 0 774 First NH Turnpike Northwood, NH 03261	WHITE PINE	2.950			\$135.00	\$398.25	\$39.83	
	HEMLOCK	0.000			\$42.50	\$0.00	\$0.00	
	RED PINE	0.000			\$45.00	\$0.00	\$0.00	<b>TOTAL TAX</b>
<b>ACCOUNT OR SERIAL #:</b> 1	SPRUCE & FIR	0.000			\$92.50	\$0.00	\$0.00	<b>DUE ON THIS</b>
	HARD MAPLE	0.000			\$242.50	\$0.00	\$0.00	<b>OPERATION</b>
<b># 2</b> BY WHICH LOT WAS DESIGNATED IN NOTICE OF INTENT  <b>MAP &amp; LOT NUMBER</b> 4-7-5 & 4-6-4	WHITE BIRCH	0.000			\$65.00	\$0.00	\$0.00	<b>(TOTAL OF COL. # 9)</b>
	YELLOW BIRCH	0.000			\$155.00	\$0.00	\$0.00	
	OAK	0.000			\$282.50	\$0.00	\$0.00	
	ASH	0.000			\$105.00	\$0.00	\$0.00	
	BEECH & S. MAPLE	0.000			\$57.50	\$0.00	\$0.00	
	PALLET / TIE LOGS	0.000			\$40.00	\$0.00	\$0.00	
	OTHERS :	0.000			\$0.00	\$0.00	\$0.00	
	OTHERS :	0.000			\$0.00	\$0.00	\$0.00	
					<b>TONS</b>	<b>CORDS</b>		<b>\$66.68</b>
<b># 3</b>  <b>OPERATION NUMBER</b>  15-255-03	SPRUCE & FIR		0.00	0.00	\$ 1.50	\$ 3.30	\$0.00	\$0.00
	HARDWOOD & ASPEN		0.00	0.00	\$ 4.50	\$ 11.38	\$0.00	\$0.00
	PINE		21.23	0.00	\$ 1.25	\$ 2.75	\$26.54	\$2.65
	HEMLOCK		0.00	0.00	\$ 3.00	\$ 2.75	\$0.00	\$0.00
	WHOLE TREE CHIPS		185.68	0.00	\$ 1.25	\$ -	\$232.10	\$23.21
	HIGH GRADE SPRUCE		0.00	0.00	\$ 26.50	\$ -	\$0.00	\$0.00
	CORDWOOD		0.00	0.90	\$ -	\$ 11.00	\$9.90	\$0.99
							\$666.79	\$66.68

**ORIGINAL WARRANT  
YIELD TAX LEVY**  
August 10, 2016  
**THE STATE OF NEW HAMPSHIRE**

**Strafford**

TO: COLLECTORS NAME, Collector of Taxes for Town of Lee, NH, 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 committed to you, the Yield Tax set against their name(s), amounting in all to the sum of : **\$66.68**, with interest at eighteen (18%) percent per annum from the due date and on all sums not paid on or before that day. We further order you to pay all monies collected to the treasurer of said town, or treasurer's designee as provided in RSA 41:29, VI, at least on a weekly basis, or daily when receipts exceed \$1,500.00 or more often when directed by the Commissioner of Revenue Administration.

Given under our hands and seal at Lee, NH

\_\_\_\_\_  
(Selectmen/assessor)

\_\_\_\_\_  
(Selectmen/assessor)

\_\_\_\_\_  
(Selectmen/assessor)

\_\_\_\_\_  
(Selectmen/assessor)

\_\_\_\_\_  
(Selectmen/assessor)

**DATE SIGNED: August 10, 2016**

<b>NAME &amp; ADDRESS</b>	<b>MAP &amp; LOT</b>	<b>OPERATION #</b>	<b>YIELD TAX DUE</b>
Robert & Barbar Callioras 774 First NH Turnpike Northwood, NH 03261	4-7-5 & 4-6-4	15-255-03	\$66.68

**TAX DUE DATE: September 9, 2016      TOTAL YIELDTAX: \$66.68**

TIMBER CUT FOR INTENTS FILED DURING: April 1, 2015 to March 31, 2016

## Average Stumpage Value List

Suggested for the **SOUTHERN** Region of N.H.

**October 1, 2015 to March 31, 2016**

Available at [www.nh.gov/revenue](http://www.nh.gov/revenue)

**LOW VALUE:** LARGE LOGGING COSTS, POOR ACCESIBILITY OR LOW GRADE TIMBER

**HIGH VALUE:** SMALL LOGGING COST, GOOD ACCESIBILITY, OR HIGH GRADE TIMBER

SAW LOGS	MBF LOW	MBF HIGH
White Pine	\$110.00	\$160.00
Hemlock	\$35.00	\$50.00
Red Pine	\$40.00	\$50.00
Spruce & Fir	\$75.00	\$110.00
Hard Maple	\$160.00	\$325.00
White Birch	\$50.00	\$80.00
Yellow Birch	\$110.00	\$200.00
Oak	\$190.00	\$375.00
Ash	\$80.00	\$130.00
Beech & Soft Maple	\$35.00	\$80.00
Pallet & Tie Logs	\$30.00	\$50.00

Stumpage values for species not listed are available from DRA @ (603) 230-5950

PULPWOOD	TONS	CORDS
	LOW-HIGH	LOW-HIGH
Spruce & Fir	\$1.00-\$2.00	\$2.20-\$4.40
Hardwood & Aspen	\$3.00-\$6.00	\$7.75-\$15.00
Pine	\$1.00-\$1.50	\$2.20-\$3.30
Hemlock	\$2.00-\$4.00	\$4.75-\$9.60
Fuel Chips	\$.50-\$2.00	
MISCELLANEOUS	TONS	CORDS
	LOW-HIGH	LOW-HIGH
High Grade Spruce	\$23.00-\$30.00	
Cordwood		\$8.00-\$14.00

**Note:** The assessing official shall use the average stumpage value list provided by the department of Revenue Administration, taking into consideration the location of the timber, the quality of the timber, the size of the sale and other factors necessary to harvest the wood or timber that affect the value of timber being cut.

Upon a claim of over assessment, the assessing official shall consider the stumpage price paid or conduct an inspection of the property and use the above stumpage value list.

This is only an **Average** stumpage value range list. The selectman/Assessor may go above or below.

Prepared by:



Jesse Bushaw, LPF

Department of Revenue Administration

This stumpage value forecast is compiled from a survey two weeks prior to printing.

Values may change during this period.

October 1, 2015

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
REPORT OF WOOD OR TIMBER CUT  
RSA 79:11

See instructions on back of form

*see 5/14/17*

OPERATION # 15-255-03 T

For Tax Year April 1, 2015 to March 31, 2016

Mailing Address:

**ROBERT CALLIORAS  
BARBARA CALLIORAS  
774 FIRST NH TURNPIKE  
NORTHWOOD NH 03261**

1. City/Town of: LEE

2. Tax Map/Lot # or USFS sale name/unit #: M4 L7-5, 6-4

3. Exact Acreage of Cut: \_\_\_\_\_

4. Is the cutting complete? Yes  No

5. If yes, date cutting was completed? 3/27/2016

6. Names of ALL purchasers that the forest products were sold to:

3-L Inc. NH

NAME Home Owners NH

NAME PRL Sanford, LLC Me

NAME PR Russel Brentwood NH

NAME \_\_\_\_\_

7. I hereby report the wood or timber cut under penalty of perjury.  
(If a corporation, an officer must sign)

*Robert Callioras* 5/4/17  
SIGNATURE (IN INK) OF OWNER(S) OR CORPORATE OFFICER DATE

*Barbara Callioras*  
SIGNATURE (IN INK) OF OWNER(S) OR CORPORATE OFFICER DATE

CORPORATE OFFICER NAME AND TITLE \_\_\_\_\_ DATE \_\_\_\_\_

Robert & Barbara Callioras  
PRINT OWNER(S) NAME - (Attach a signature page for additional owners).

774 1st NH Turnpike  
MAILING ADDRESS

Northwood NH 03261  
CITY/TOWN STATE ZIP CODE

TELE NO: 603-942 7534

8. Description of Wood or Timber Cut

SPECIES	EXACT SCALE CUT USE INTERNATIONAL 1/4 RULE LOG SCALE			
	MBF = (THOUSAND BOARD FEET)			
White Pine				2.95
Hemlock				.
Red Pine				.
Spruce & Fir				.
Hard Maple				.
White Birch				.
Yellow Birch				.
Oak				.
Ash				.
Soft Maple				.
Beech/ Pallet/ Tie Logs				.
Others (Specify)				.
<b>PULPWOOD</b>		<b>TONS</b>		
Spruce & Fir				.
Hardwood & Aspen				.
Pine				21.23
Hemlock				.
Biomass Chips				185.68
<b>MISCELLANEOUS:</b>				
High Grade Spruce/Fir =TONS				.
Cordwood & Fuelwood =CORDS				90

9. Species and Amount of Wood or Timber for Personal Use or Exempt. See exemptions on back of form.

Species:	Amount
<u>Mix FW</u>	<u>10</u>

10. Under penalty of perjury, I (the logger/forester or person responsible for cutting) declare that all information in Sections 6, 8, & 9 are true and correct.

*[Signature]*  
SIGNATURE (IN INK) OF LOGGER/FORESTER RESPONSIBLE FOR CUTTING  
DATE: 5/3/2017

**PENALTY:** Pursuant to RSA 21-J:39, a person who fails to file a Report of Wood or Timber Cut with the proper assessing officials or fails to send copies to Department of Revenue administration, in accordance with RSA 79:11, may be guilty of a misdemeanor.  
**DOOMAGE:** If an owner neglects to file a report or willfully falsifies a report, the assessing officials shall assess doomage which is two times what the tax would have been if the report has been properly filed. Refer to RSA 79:12 for the complete statute on doomage.





NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**NOTICE OF INTENT TO CUT WOOD OR TIMBER**  
 (RSA 79:10)

20\_\_-20\_\_  
 OPERATION NO.

15255-03  
 FOR OFFICE USE ONLY

For Tax Year April 1, to March 31

SEE INSTRUCTIONS FOR FILLING OUT THIS FORM ON REVERSE

PLEASE TYPE OR PRINT

1 Town/City of Lee NH

2 Tax Map No./Lot or USFS sale name & unit #: 4-7-5 4-6-4

3 Is this intent an: Original  Supplemental

Orig. Oper. # \_\_\_\_\_

4 Name of road from which accessible: Rt 125

5 a Acreage of lot: \_\_\_\_\_ Acreage of cut: 8

b Anticipated start date: 1/15/2015

6 Type of ownership (check only one):  
 a Owner of Land.....   
 b Previous owner retaining deeded timber rights.....   
 c Owner of stumpage & timber rights on public lands (Fed., state, municipal, etc.).....

8 DESCRIPTION OF WOOD OR TIMBER TO BE CUT

Species	Estimated Amount To Be Cut	
White Pine	6	MBF
Hemlock		"
Red Pine		"
Spruce & Fir		"
Hard Maple		"
White Birch		"
Yellow Birch		"
Oak		"
Ash		"
Beech & Soft Maple		"
Pallet or Tie Logs	6	"
Others (Specify)		
<b>Pulpwood:</b>	Tons	or Cords
Spruce & Fir		
Hardwood & Aspen		
Pine		
Hemlock		
Whole Tree Chips	300	
<b>Miscellaneous:</b>		
Birch Bolts		
Cordwood & Fuelwood	60	

7 I/We hereby assume responsibility for reporting all timber cut within 60 days of completion or by April 15, whichever comes first. I/We also assume responsibility for any yield tax which may be assessed. (If a corporation, an officer must sign)

Report of Cut Form/Certificate to be sent to:  
 OWNER  LOGGER/FORESTER

\* A [Signature] DATE \_\_\_\_\_  
 SIGNATURE OF OWNER(S)

B \_\_\_\_\_ DATE \_\_\_\_\_  
 SIGNATURE OF OWNER(S)

PRINT OWNER(S) NAME CLEARLY \_\_\_\_\_  
 MAILING ADDRESS \_\_\_\_\_  
 TOWN/CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_  
 Tele. No.: ( ) \_\_\_\_\_

9 AMOUNT OF WOOD OR TIMBER FOR PERSONAL USE OR EXEMPT.  
 Not included in # 8 above

6 cord FW

10 PLEASE SIGN THE FOLLOWING:

[Signature] (DATE) \_\_\_\_\_  
John F Cupp (PRINT NAME FROM ABOVE) (TELEPHONE) 335-3571  
70 Cahoon Way Barrington NH MAILING ADDRESS

hereby accept responsibility for signing and verifying the volumes of wood and timber to be reported by the owner. I have become familiar with RSA 227-J, the timber harvest laws.

SHADED AREA FOR ASSESSING OFFICIALS ONLY

- 1. The assessor/assessing officials hereby certify that:
- 2. All owners of record have signed intent;
- 3. The land is not under the Current Use-unproductive category;
- 4. The form is complete and accurate;
- 5. Any timber tax bond required has been received;
- 6. The tax collector will be notified within 30 days of receipt per RSA 79:10;
- 7. This form to be forwarded to DRA within 30 days.

Amount of Timber Tax Bond Required and Posted:

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

\_\_\_\_\_  
 Signature Assessor/Assessors  
 \_\_\_\_\_  
 Signature Selectman/Assessor  
 Date: 4/27/15

FOR OFFICE USE ONLY

**7.5 I. PAY IN LIEU OF VACATION:** At the discretion of the Select Board, employees **with a hire date of May 1, 2017 or before** and with more than ten (10) years of service who receive at least fifteen (15) days of earned vacation per year may elect to work during one (1) week of vacation and receive regular earnings as well as vacation pay. There is no other provision for an employee to cash in vacation for pay in lieu of time off. Requests must be submitted in writing to the Select Board. See Appendices for form.

Adopted by Lee Select Board on May 22, 2017



TOWN of LEE  
7 Mast Road, Lee, New Hampshire 03861

### Request for Payment in Lieu of Vacation Time

Date 5-12-17

Dear Select Board,

Per the "Personnel Policies and Procedures Manual for Town of Lee" which was adopted in 2009,  
I Roger P. Rice respectfully request vacation pay in lieu of vacation time off  
(EMPLOYEE NAME)

in the month of June 2017 in the amount of \$ 926.98.  
(MONTH) (YR) (WEEKLY EARNINGS)

I have 278 hours/ 34.75 days of accrued vacation time.  
(Vacation Hours) (Vacation Days)

I understand that the granting of this request is also contingent upon there being sufficient funds in the Operating Budget for this Fiscal Year.

Employee Signature

Department Head Signature

I have confirmed that this employee's date of hire is 1/26/2007 and, as of the date of this request, has more than ten (10) years of service with the Town of Lee and receives at least fifteen (15) days of earned vacation per year.

Town Administrator Signature

\* 2009 Town of Lee Personnel Policy, Page 13:  
At the discretion of the Board of Selectmen, employees with more than ten (10) years of service who receive at least fifteen (15) days of earned vacation per year may elect to work during one (1) week of vacation and receive regular earnings as well as vacation pay. There is no other provision for an employee to cash in vacation for pay in lieu of time off. Employees having vacation accruals must submit a request in writing to the Board of Selectmen through their Department Head. Vacation time may not be taken in advance of being earned.

Chairman LaCourse

Selectman Brown

Selectman Bugbee

# Town of Lee ("Member")

Member hereby elects the following HealthTrust, Inc. ("HealthTrust") coverage(s):

=====

## Medical Coverage and Rates

July 2016 Medical

The following rates shall apply from June 1, 2017 to June 30, 2017

Anniversary Month July  
Probationary Period 0M

Rating Type Pool

Benefit Option(s)	Single	2-Person	Family
BC2120(07)-RX10/20/45	\$810.88	\$1,621.77	\$2,189.38
AB20(07)-RX10/20/45	\$756.71	\$1,513.41	\$2,043.11
MC3(07)-RX10/20/45	\$506.63		
MCNRX(07)	\$202.62		

Monthly rates and continued Member group coverage are subject to applicable HealthTrust minimum participation requirements including, without limitation:

- 1) at least 75% participation of eligible employees who do not otherwise have group medical coverage; and
- 2) employees who elect to cover dependents must enroll all of their eligible dependents (other than dependent children age 19 and over) who do not otherwise have group medical coverage.

HealthTrust reserves the right to change the rates at any time if there is a 10% or more increase or decrease in enrollment.

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### \*PROBATIONARY PERIOD EXCEPTIONS

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None

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### SPECIAL NOTES

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None

## Town of Lee Medical & Dental Carrier ID Table

Carrier Group Number		Section Name	Coverage	Probationary Period	Eligibility Org Name
363000	304	BlueChoice Out of State Under Age 65 Retiree	BC2T20(07)-RX10/20/45	0M	Lee or Lee NHRS
363000	330	Access Blue Active/COBRA/Retiree	AB20(07)-RX10/20/45	0M	Lee or Lee NHRS
363000	425	Medicomp Retiree	MC3(07S)-RX10/20/45(SCY)	0M	Lee or Lee NHRS
363000	518	Medicomp Retiree	MCNRX(07S)	0M	Lee or Lee NHRS
3116	4367	Dental Active/COBRA/Retiree	Option 3	0M	Lee
3116	4678	NHRS Dental Retirees	Option 3	0M	Lee NHRS

Probationary Period Exceptions: None

Comments: Individual Billing for COBRA and Retirees effective 7/1/2008



# Town of Lee ("Member")

Member hereby elects the following HealthTrust, Inc. ("HealthTrust") coverage(s):

=====

## Medical Coverage and Rates

July 2017 Medical

The following rates shall apply from July 1, 2017 to June 30, 2018

Rating Renewal      July  
 Probationary Period    0M

Rating Tier    Small  
 Rating Type    Standard

Benefit Option(s)	Single	2-Person	Family
BC2120(07S)-RX10/20/45/3K(S)	\$891.16	\$1,782.31	\$2,406.12
AB20(07S)-RX10/20/45/3K(S)	\$831.62	\$1,663.23	\$2,245.37
MC3(07S)-RX10/20/45(SCY)	\$556.79		
MCNRX(07S)	\$222.68		

*Monthly rates and continued Member group coverage are subject to applicable HealthTrust minimum participation requirements including, without limitation:*

- 1) at least 75% participation of eligible employees who do not otherwise have group medical coverage; and*
- 2) employees who elect to cover dependents must enroll all of their eligible dependents (other than dependent children age 19 and over) who do not otherwise have group medical coverage.*

*HealthTrust reserves the right to change the rates at any time if there is a 10% or more increase or decrease in enrollment.*

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**\*PROBATIONARY PERIOD EXCEPTIONS**

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None

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**SPECIAL NOTES**

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None

Town of Lee  
Medical & Dental Carrier ID Table

Carrier Group Number		Section Name	Coverage	Probationary Period	Eligibility Org Name
363000	425	Medicomp Retiree	MC3(07S)-RX10/20/45(SCY)	0M	Lee or Lee NHRS
363000	495	Access Blue Active/COBRA/Retiree	AB20(07S)-RX10/20/45/3K(S)	0M	Lee or Lee NHRS
363000	496	BlueChoice Out of State Under Age 65 Retiree	BC2120(07S)-RX10/20/45/3K(S)	0M	Lee or Lee NHRS
363000	518	Medicomp Retiree	MCNRX(07S)	0M	Lee or Lee NHRS
3116	4367	Dental Active/COBRA/Retiree	Option 3	0M	Lee
3116	4678	NHRS Dental Retirees	Option 3	0M	Lee NHRS

Probationary Period Exceptions: None

Comments: Individual Billing for COBRA and Retirees effective 7/1/2008



Trustees of Trust Funds  
Town of Lee  
7 Mast Road  
Lee, NH 03861

7 May 2017

Select Board  
Town of Lee  
7 Mast Road  
Lee, NH 03861

Dear Select Board:

In a 15 March 2017 letter from Julie Glover, Town Administrator, regarding the AG Architects Proposal – Costs for Facilities Committee work, the Trustees of Trust Funds were asked whether or not the costs listed in the 30 November 2016 and 30 January 2017 proposals for AG Architects Project No. 16-704 could be reimbursed from the Town Buildings Capital Reserve Fund.

At our meeting on 7 May 2017, we determined that the following expenditures could be reimbursed from the Town Buildings Capital Reserve Fund, if supported by paid invoices:

- the fees listed in the 30 November 2016 proposal, a total of \$48,800
- the fees listed in the 30 January 2017 proposal, a net total of \$2,900

In addition, the reimbursement of expenses, estimated at \$2,500 to \$3,000 in the 30 November 2016 proposal, could be approved on an item by item basis. Final approval of reimbursement for this expenditure is withheld pending review of the invoices.

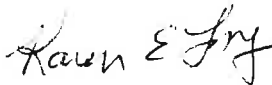
At the 10 April 2017 meeting, the Select Board approved paying AG Architects, PC for attendance at meetings that were requested in addition to those covered by the proposals. It was also mentioned that there was an unfinished task which might reduce the amount owed. We approve, in principal, the reimbursement of this net cost from the Town Buildings Capital Reserve Fund. Final approval of reimbursement for this expenditure is withheld pending review of the invoices.

Please contact us if you have questions about this matter.

Respectfully,



John H. Tappan  
Trustee



Karen E. Long  
Trustee



Richard Miller  
Trustee

CC: Julie E. Glover, Town Administrator  
Joanne Clancy, Finance Officer

**ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE**

33 CAPITOL STREET  
CONCORD, NEW HAMPSHIRE 03301-6397

GORDON J. MACDONALD  
ATTORNEY GENERAL



ANN M. RICE  
DEPUTY ATTORNEY GENERAL

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TRUSTEES OF TRUST FUNDS

CEMETERY TRUSTEES

LIBRARY TRUSTEES

All trustees of trust funds, cemetery trustees, library trustees, as well as mayors, selectmen, city/town managers, and/or any other interested state and/or municipal officials, are invited to attend our THIRTY-SECOND Annual Seminars on Trust Fund Administration and Statutory Filing Requirements to be given by the Office of the Attorney General, Charitable Trusts Unit at the following times and places.

As always, we will have one day in the North Country where we will present a shortened version of the lectures for those trustees who are unable to travel to Concord.

PLEASE NOTE:

- While beverages are provided to seminar attendees, food is not. Lunch is on your own!
- Each seminar may constitute a public meeting under the provisions of RSA 91-A, the Right to Know Law. Please post an appropriate public notice if a quorum of town officials will be attending the sessions. Please consult your town's legal counsel with any questions.
- PLEASE NOTE: DUE TO COST-SAVING REQUIREMENTS, *extra* copies of the Handbook and handouts will not be available at the seminars UNLESS PRE-ORDERED (contact Audrey at (603) 271-3591 or email [audrey.blodgett@doj.nh.gov](mailto:audrey.blodgett@doj.nh.gov) with requests). Handbook/handouts will be available on CD at the seminars while supplies last; otherwise, you will receive these documents on a CD from the office after the seminar.
  - Each attendee will receive one copy of the Handbook and handouts.

PLEASE READ SCHEDULE CAREFULLY. WE HAVE MADE SOME CHANGES THIS YEAR:

- Please note we are **NOT** offering an Advanced Trustees of Trust Fund seminar this year
- We will not be at the Town and Country this year, but at the Attitash Grand Summit Hotel and Conference Center in Bartlett

Tuesday, June 6, 2017  
CEMETERY TRUSTEES SESSION  
8:30 a.m. - 10:30 a.m.  
Attitash Grant Summit Hotel and Conference Center  
104 Grand Summit Road, Route 302  
Bartlett, New Hampshire 03812

Tuesday, June 6, 2017  
LIBRARY TRUSTEES SESSION  
10:45 a.m. - 12:00 p.m.  
Attitash Grant Summit Hotel and Conference Center  
104 Grand Summit Road, Route 302  
Bartlett, New Hampshire 03812

Tuesday, June 6, 2017  
ALL TRUSTEES OF TRUST FUNDS SESSION  
1:30 – 4:00 p.m.  
Attitash Grant Summit Hotel and Conference Center  
104 Grand Summit Road, Route 302  
Bartlett, New Hampshire 03812

Monday, June 12, 2017  
ALL TRUSTEES OF TRUST FUNDS SESSION  
8:30 a.m. – 4:00 p.m.  
(Lunch break 11:30-1:00)  
Holiday Inn  
172 North Main Street  
Concord, New Hampshire 03301

Monday, June 19, 2017  
CEMETERY TRUSTEES SESSION  
8:30 a.m. – 1:00 p.m.  
(There will be no formal lunch break)  
Holiday Inn  
172 North Main Street  
Concord, New Hampshire 03301

Wednesday, June 21, 2017  
LIBRARY TRUSTEES SESSION  
Concord – 8:30 a.m. – 11:30 a.m.  
Holiday Inn  
172 North Main Street  
Concord, New Hampshire 03301

Please plan to arrive a little early to sign-in and receive your handouts. Sign-in is important not only for the hotel, but for Library Trustees, who receive continuing education credits for attendance. Charitable Trusts Unit staff will be available approximately 30 minutes prior to the start of each seminar.

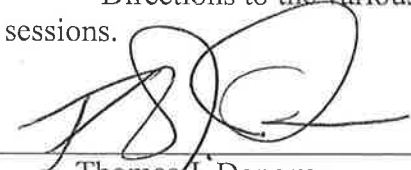
Please complete the RSVP form and return it to this office so that we may have a sufficient number of handouts available at each location. *This is especially important as we need an accurate count for the hotels.* You may also register via the Internet at the e-mail address listed on the RSVP form. If you register electronically please be sure to provide all the information requested on the printed RSVP form (name of town, which session(s) you will be attending, number of attendees, etc.). The Concord sessions fill up quickly – be sure you register early!

PLEASE NOTE: we will not accept any RSVPs within 1 week prior to the date of the seminar. This is necessary to prevent over-attendance in the hotels without adequate notification.

BECAUSE WE ARE NOT OFFERING THE ADVANCED TRUSTEES SESSION THIS YEAR, WE EXPECT THE JUNE 12<sup>TH</sup> SESSION WILL BE FULL. WE ASK THAT IF FINANCIAL INSTITUTIONS ARE SENDING REPRESENTATIVES, DO NOT SEND MORE THAN TWO, SO WE HAVE ENOUGH ROOM FOR THE TRUSTEES OF TRUST FUNDS WISHING TO ATTEND THE TRAINING.

In addition, please make a note on your RSVP if you have any questions you wish the Charitable Trusts Unit or the Department of Revenue to address during their presentations.

Directions to the various locations are enclosed. We look forward to seeing you at our sessions.



Thomas J. Donovan  
Director



Terry M. Knowles  
Assistant Director



Audrey Blodgett  
Paralegal

Charitable Trusts Unit  
(603) 271-3591

enclosure

*Please Note*

If you require any special accommodation due to a disability please notify this office as soon as possible so that appropriate arrangements can be made.

NOTICE: In case of inclement weather, we will announce cancellations on WMUR-TV and on our website at <http://www.doj.nh.gov/charitable-trusts.htm> or you may telephone our office for further information.



DIRECTIONS:

BARTLETT

From I-93:

Exit 35, Route 3North to Route 302E

Directions are also available from the Attitash Grand Summit's website, [www.attitash.com](http://www.attitash.com).

CONCORD

From Route 93 take Exit 14 (intersects with Loudon Road). At the end of the exit turn towards Downtown Concord (93S, turn right, 93N, turn left). You'll see the Holiday Inn on your right. Additional parking is available in a parking lot on Storrs Street in back of the hotel.

From Route 393, go to end of highway, take left at lights, Holiday Inn is approximately 1/4 mile on your left. Turn left just before the Holiday Inn onto Storrs Street so that you can enter the parking lot from the back (there's a median strip in front of the Inn that prevents a left-hand turn into the main entrance of the parking lot) (additional parking in parking lot across Storrs Street in back of the hotel).

At this time the restaurant at the hotel does not serve lunch, but there are plenty of restaurants in the downtown Concord area.

For further information see the hotel's website at <http://www.chartwellhotels.com/concord.php>

RSVP FORM

Registration is necessary to assure adequate space and number of handouts  
Please return this form as soon as possible for the session(s) you will be attending

TO: Office of the Attorney General  
Charitable Trusts Unit  
33 Capitol Street  
Concord, NH 03301-6397

E-MAIL: [audrey.blodgett@doj.nh.gov](mailto:audrey.blodgett@doj.nh.gov)

FROM: Town/City of: \_\_\_\_\_

The following numbers of trustees/municipal officials/others will attend the seminar to be held on (please fill in the number of people attending on the appropriate line):

\_\_\_\_\_ Tuesday, June 6, 2017, Bartlett, NH (*Cemetery Trustees Session*)

\_\_\_\_\_ Tuesday, June 6, 2017, Bartlett, NH (*Library Trustees Session*)

\_\_\_\_\_ Tuesday, June 6, 2017, Bartlett, NH (*All Trustees of Trust Funds Session*)

\_\_\_\_\_ Monday, June 12, 2017, Concord, NH (*All Trustees of Trust Funds Session*)

\_\_\_\_\_ Monday, June 19, 2017, Concord, NH (*Cemetery Trustees Session*)

\_\_\_\_\_ Wednesday, June 21, 2017, Concord, NH (*Library Trustees Session*)

You will receive one copy of our Handbook and Handouts per registered attendee. If you want to pick up extra copies of these publications, please indicate the number of extras you want and we will have them for you when you arrive. Otherwise, extra copies will not be available at the seminars, but will be mailed to you afterwards on a CD.

Please provide extra copies of \_\_\_\_\_ Handbook, \_\_\_\_\_ Handouts, \_\_\_\_\_ CD, which contains pdfs of the PowerPoint presentations, Handbook and Handouts

*Joseph [unclear]*

*Joseph [unclear]*

*Yakov [unclear]*

*[unclear]*

Thank you!  
very much.  
- First Officer  
Edm Osley

Thanks for  
your time.  
Walk Worthy,  
F.L. Elijah

Dear Lee Select Board,  
Trail Life NH-0777 troop  
would love to thank you  
for the use of Land.

We really enjoyed our stay.

- Troop 777

