

SELECT BOARD MEETING AGENDA

DATE: Monday, July 3, 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. Denise Duval, Town Secretary – Annual Fuel Bid
4. Motion to accept the Consent Agenda as presented:

SIGNATURES REQUIRED

Abatements (9)
Tax Exemption Approvals
UNH PD Dispatch Contract

INFORMATION ONLY

DRA Letter Re: Reval

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

5. Motion to accept the Public and Non Public Meeting Minutes from June 19, 2017.
6. Motion to accept the Public and Non Public Meeting Minutes from June 26, 2017.
7. Motion to accept Manifest #1 and Weeks Payroll Ending July 2, 2017.
8. Miscellaneous/Unfinished Business
9. Adjournment

Posted: Town Hall, Public Safety Complex, Public Library and on leenh.org on June 30, 2017

Individuals needing assistance or auxiliary communication equipment due to sensory impairment or other disabilities should contact the Town Office at 659-5414. Please notify the town six days prior to any meeting so we are able to meet your needs.



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

Office Use Only

Meeting Date: July 3, 2017

Agenda Item No. 3

BOARD OF SELECTMEN
MEETING AGENDA REQUEST
7/3/2017

Agenda Item Title: FY18 Annual Fuel Bid

Requested By: Town Administrator Date: 6/30/2017

Contact Information: 603-659-5414

Presented By: Julie Glover, Town Administrator

Description: Review the Bids received for #2 Heating Oil and Off Road Diesel for FY17. There is \$0.0075 difference between Hartmann and Hanscom on diesel, with Hartmann being the lowest. At 5000 gallons that figures out to about \$37.50 dollars per year. As noted before Hanscom's provides exceptional service for diesel especially in the winter. If there is talk of a storm over the weekend they show up and fill the tank on Friday and are there to refill on Monday if we were out with the storm.

Randy Steven's recommendation would be to stay with Hanscom for diesel and Hartmann for heating oil.

Financial Details: #2 Heating Oil \$.1788/gallon over rack price (Hartman Oil); Off Road Diesel \$.19/gallon over rack (Hanscom). These are the Town's current suppliers for these fuels.

Legal Authority NH RSA 41:8

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

REQUESTED ACTION OR RECOMMENDATIONS:

Motion: Move to award the FY18 Annual Fuel Bid to Hartman Oil for #2 Heating Oil and Hanscom's for Off Road Diesel.

Town of Lee
 Annual Fuel Bid
 6/28/2017

* BID AWARD

Hanscom	Hartman Oil & Propane	Palmer Gas/Ermer Oil
60 West Road	PO Box 1068	13 Hall Farm Rd
Portsmouth, NH 03801	Exeter, NH 03833	Atkinson NH 03811
436-5171	778-8855	681-2237
linnette@hanscoms.com	customerservice@hartm	dobrien@palmergas.com

#2 Heating Oil 10,000 gal	Mark-up over rack per gallon delivered as of 6/23/17	0.1900	0.1788 *	0.3190
		1.5300	1.5284	1.6441

Off Road Diesel 5,400 gal	Mark-up over rack per gallon delivered as of 6/23/17	0.19 *	0.1738	0.3190
		1.6400	1.6325	1.7515

TOWN OF LEE
LEE, NEW HAMPSHIRE
"ANNUAL FUEL BID"

BID PROPOSAL FORM
FY 2018 Annual Fuel Contract

To the Town of Lee, New Hampshire, Lee Church Congregational, herein called the Owner, the undersigned, as Bidder, declares as follows:

1. All interested in the Bid as Principals are named herein.
2. This bid is not made jointly, or in conjunction, cooperation or collusion with any other person, firm, corporation, or other legal entity;
3. No officer, agent or employee of the Owner is directly or indirectly interested in this Bid.
4. The Bidder has carefully read and examined the bid documents and agrees to be bound by the terms and conditions set forth therein;
5. The Bidder understands that the Bidder will supply or perform all labor, services, plant, machinery, apparatus, appliances, tools, supplies and all other activities required by the bid documents in the manner and within the time therein set forth, and that the Bidder will take in full payment therefore the following item prices as set forth below.

Bids are to be submitted on this form, in a sealed envelope, plainly marked on the outside with the Bidder's name and address and the Bid Proposal name as it appears at the top of the Proposal Form.

Owner reserves the right to reject any and all bids and to use good judgment in the determination of fair value. Although price is the main factor, vendors are advised that other factors will also be considered which may result in the award of a contract to a non-lowest price bidder. In the event of a tie, the owner reserves the right to further negotiate terms after bid opening with one or more bidders to determine which vendor offers the best overall value.

The undersigned further agrees to provide and deliver #2 Heating Oil and/or Off Road ULS Diesel to the Owner, FOB the delivery locations, as per the bid documents, as follows:

The markup price shall be firm for the contract period, which will be from the date of award until June 30, 2018 (as indicated below)

1) #2 Heating Oil

Cost per gallon, price over rack \$.19

Delivered Price as of June 23, 2017 \$ 1.53

TOWN OF LEE
LEE, NEW HAMPSHIRE
"ANNUAL FUEL BID"

BID PROPOSAL FORM
FY 2018 Annual Fuel Contract

2) Off Road ULS Diesel

Cost per gallon, markup over Sprague rack \$.19

Delivered Price as of June 23, 2018 \$ 1.64

Comments: _____

The undersigned certifies under penalties of perjury that this proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this bid document, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity, or group of individuals.

Submitted by: Samuel J. Hanscom, President
(PRINT NAME AND TITLE)

Signature: 

Date: 06/23/17

Company: Hanscom's Truck Stop, Inc.

Address: 60 West Rd, Ste #1

Town/State/Zip: Portsmouth, NH 03801

Telephone: (603) 436-5171 Fax: (603) 436-8302

Email Address: linnette@hanscoms.com

TOWN OF LEE
LEE, NEW HAMPSHIRE
"ANNUAL FUEL BID"

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The markup price shall be firm for the contract period, which will be from the date of award until June 30, 2018 (as indicated below)

1) #2 Heating Oil

Cost per gallon, price over rack \$ 0.1788

Delivered Price as of June 23, 2017 \$ 1.5284

TOWN OF LEE
LEE, NEW HAMPSHIRE
"ANNUAL FUEL BID"

BID PROPOSAL FORM
FY 2018 Annual Fuel Contract

2) Off Road ULS Diesel

Cost per gallon, markup over Sprague rack \$.1738

Delivered Price as of June 23, ~~2018~~ ²⁰¹⁷ \$ 1.6325

Comments: _____

The undersigned certifies under penalties of perjury that this proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this bid document, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity, or group of individuals.

Submitted by: Andrew Hartmann, President
(PRINT NAME AND TITLE)

Signature: 

Date: 6/27/2017

Company: Hartmann Oil + Propane

Address: P.O. Box 1068

Town/State/Zip: Exeter, NH 03833

Telephone: (603) 778-8855 Fax: (603) 772-7938

Email Address: customerservice@hartmannoil.com

TOWN OF LEE
LEE, NEW HAMPSHIRE
"ANNUAL FUEL BID"

BID PROPOSAL FORM
FY 2018 Annual Fuel Contract

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The markup price shall be firm for the contract period, which will be from the date of award until June 30, 2018 (as indicated below)

1) #2 Heating Oil

Cost per gallon, price over rack \$.319 or \$1.999 Fixed
Delivered Price as of June 23, 2017 \$ 1.6441

TOWN OF LEE
LEE, NEW HAMPSHIRE
"ANNUAL FUEL BID"

BID PROPOSAL FORM
FY 2018 Annual Fuel Contract

2) Off Road ULS Diesel

Cost per gallon, markup over Sprague rack \$.319

Delivered Price as of June 23, ~~2018~~ ₂₀₁₇ \$ 1.7515

Comments: _____

The undersigned certifies under penalties of perjury that this proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this bid document, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity, or group of individuals.

Submitted by: Dan O'Brien Supply and Pricing Administrator
(PRINT NAME AND TITLE)

Signature: [Handwritten Signature]

Date: 6/26/17

Company: Palmer Gas and Oil

Address: 13 Hall Farm Rd

Town/State/Zip: Atkinson, NH 03811

Telephone: (603) 858-7986 Fax: (603) 681-2254

Email Address: do'Brien@palmergas.com



June 26th, 2017

Annual Fuel Bid
Attn: Town Administrator
Town of Lee
7 Mast Rd
Lee, NH 03861

To whom it may concern,

Palmer Gas & Oil is pleased to submit this letter as a bid offer for providing approximately 10,000 gallons of #2 fuel oil and 5,400 gallons of diesel to the Town of Lee and Lee Church Congregational during the period of award date through June 30th, 2018.

#2 Fuel Oil

Option 1 - Our rack price offer is a markup of \$.319 per gallon (net) over Sprague's previous day closing rack price in Newington.

Option 2 - Our fixed price offer is \$1.999 per gallon (net).

Off Road ULS Diesel

Our rack price offer is a markup of \$.319 per gallon (net) over Sprague's previous day closing rack price in Newington.

Palmer Gas & Oil offers 24x7 emergency service. We look forward to the opportunity to work with the Town of Lee and Lee Church Congregational for their fuel needs. If you have any questions regarding this bid, please don't hesitate to contact us.

Sincerely,

Charlie Ermer
Supply & Pricing Manager
(603) 681-2238
ce@palmergas.com

Dan O'Brien
Supply & Pricing Administrator
(603) 681-2237
dobrien@palmergas.com

ABATEMENT RECOMMENDATION

TO: Select Board
Town of Lee

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

DATE: June 12, 2017

RE: Mike and Trisha Daley
PO Box 128
61 Lovell Road
Stratham, NH 03885

Property Tax Map 28 Lot 1-S3
Address: S3 Ferndale Acres

Tax Year: 2017
Assessment: \$5,900

The subject is a camper on rented land. Abatement is requested as camper is registered. It is recommended that an abatement in the amount of \$86 plus any applicable interest/penalties/fees be granted.

Abatement Granted

Abatement Denied

Dated _____

**ABATEMENT
RECOMMENDATION**

TO: Select Board
Town of Lee

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

DATE: June 19, 2017

RE: Mary Voltz
2 Old Mill Road
Lee, NH 03861

Property Tax Map 5 Lot 3-402
Address: 2 Old Mill Road

Tax Year: 2016
Assessment: \$156,400

The subject is a condex style dwelling situated on a shared 4.49-acre parcel. The reason for the request was the applicant has been determined disabled and is requesting a hardship. Property was reviewed by the revaluation company and no major items of discrepancy were noted. We agree with their recommendation of no assessment change and it is recommended that the abatement request be denied.

NOTE: It is the Board's decision, whether the applicant's disability/hardship constitutes "Good cause".

Abatement Granted

Abatement Denied

Dated _____

COMMERFORD NIEDER PERKINS, LLC
APPRAISAL AND ASSESSMENT SERVICES

TO: TOWN OF LEE
FROM: JOHN HATFIELD
SUBJECT: 2016 ABATEMENT REQUEST
DATE: 6/14/17
TAXPAYER: VOLTZ, MARY
TAX YEAR: 2016 MAP & LOT #: 5-3-402
RECOMMENDATION:
PREVIOUS ASSMT: \$156,400 REVISED ASSMT: \$156,400

REMARKS:

The taxpayer is requesting an abatement based on hardship, this is at the Selectmen's discretion. The physical data is accurate on the card and I feel that the assessed value is fair. A comparable property, 584 Calef Highway, sold in October for \$145,000. The comparable is similar in square footage, age, bed/baths, but has no basement garage.

OWNER INFORMATION		SALES HISTORY					PICTURE							
VOLTZ, MARY B TRUSTEE MARY B VOLTZ REV TRUST 2 OLD MILL RD LEE, NH 03861		Date	Book	Page	Type	Price	Grantor							
		04/14/2014	4205	387	U I 38	VOLTZ, MARY B								
		04/07/2000	2187	710	Q1	113,500 FREIERMUTH, CONSTANCE								
		05/26/1987	1313	590	Q1	109,000 FARRELL, MARTIN,PULIT								
LISTING HISTORY		NOTES												
06/08/17 JHAB 06/06/16 STM 1/4 EXT 04/14/14 SM TRANSFER 09/26/11 JQ 1/4 - EXT 10/24/07 CRCL 07/11/07 CRDM 08/13/02 JDRM 09/10/87 EST		GREY; RIGHT SIDE; CEILING STAINS FROM BATHRM PLUMBING; SOME RUG STAINS PLAN #31-15 TOTAL SITE 4.49 ACRES 09-11 ADJ SKETC, SMALL DECK N/V, 16: NC. SOME LAMINATE FLOORS												
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR						
Feature Type		Units	Lngh x Width	Size Adj	Rate	Cond	Market Value	Notes	LEE ASSESSING OFFICE					
								PARCEL TOTAL TAXABLE VALUE						
		Year	Building	Features	Land									
		2015	\$ 116,500	\$ 0	\$ 37,000	Parcel Total: \$ 153,500								
		2016	\$ 112,900	\$ 0	\$ 43,500	Parcel Total: \$ 156,400								
		2017	\$ 112,900	\$ 0	\$ 43,500	Parcel Total: \$ 156,400								
LAND VALUATION														
Zone: RES		Minimum Acreage: 1.95		Minimum Frontage: 250		Site: AVERAGE Driveway: PAVED Road: PAVED								
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	1.950 ac	85,000	E	100	100	100	100		50	42,500	0	N	42,500	COMN LND PL ESMNT
IF RES	0.290 ac	x 4,000	X	100					90	1,000	0	N	1,000	POWERLINE
	2.240 ac									43,500			43,500	



OWNER
VOLTZ, MARY B TRUSTEE
 MARY B VOLTZ REV TRUST
 2 OLD MILL RD
 LEE, NH 03861

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

Model: 2 STORY FRAME CONDEX
 Roof: GABLE OR HIP/ASPHALT
 Ext: CLAP BOARD
 Int: DRYWALL
 Floor: CARPET/HARDWOOD
 Heat: OIL/HOT WATER

Bedrooms: 3 Baths: 1.5 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVG
 Com. Wall:
 Size Adj: 1.0641 Base Rate: RSA 76.00
 Bldg. Rate: 1.0115
 Sq. Foot Cost: \$ 76.88

PERMITS

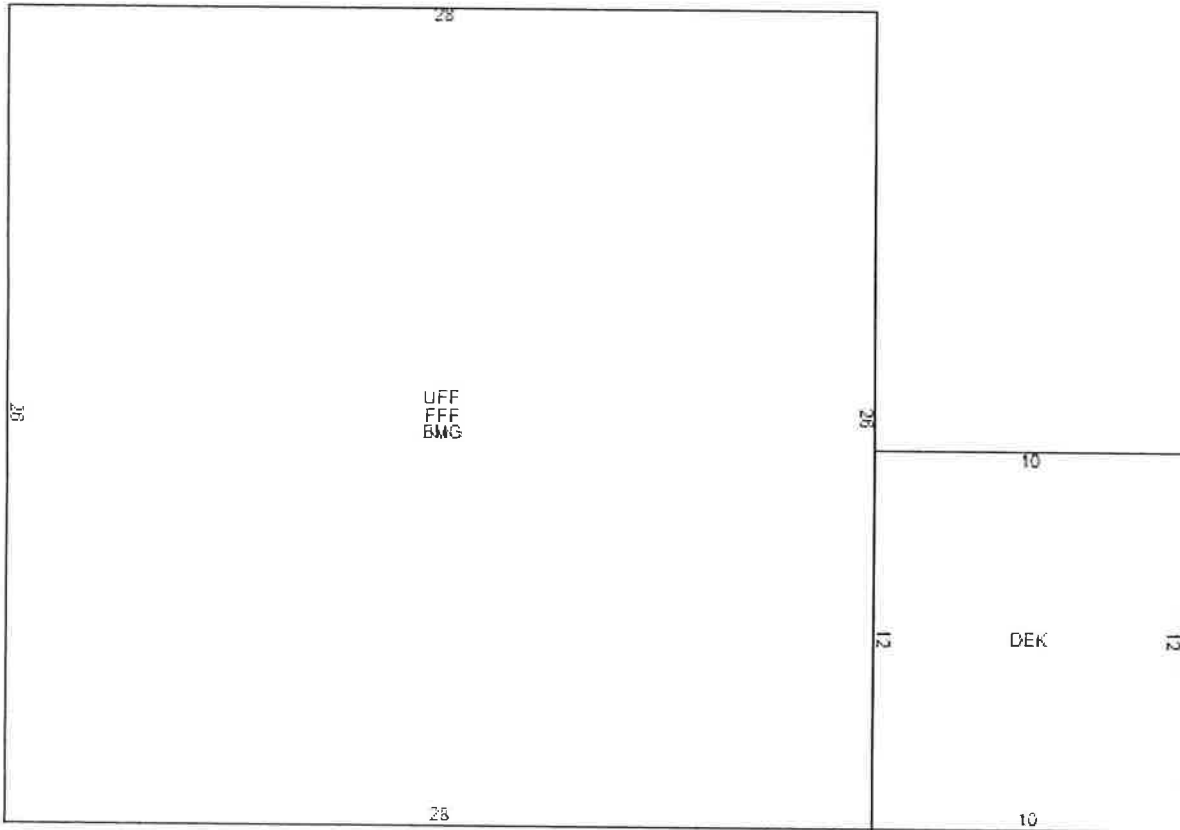
Date	Project Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	728	1.00	728
FFF	FST FLR FIN	728	1.00	728
BMG	BASEMENT	728	0.25	182
DEK	DECK/ENTRANCE	120	0.10	12
		2,304		1,650

2016 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 126,852
Year Built:	1987
Condition For Age:	GOOD 11 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	11 %
Building Value:	\$ 112,900



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

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): MARY B VOLTZ

Mailing Address: 2 OLD MILL RD LEE, NH 03861

Telephone Nos.: (Home) (603) 977-5037 (Cell) — (Work) — (Email) —

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

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

Name(s): _____

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>5 3 402</u>	<u>2 OLD MILL RD LEE</u>	<u>CONDEY</u>	<u>156,400</u>

ABATEMENT RECOMMENDATION

TO: Select Board
Town of Lee

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

DATE: June 19, 2017

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

Property Tax Map 036 Lot 004
Address: Various

Tax Year: 2016
Assessment: \$1,265,000

The subject assessment consist of telephone company property and use of Town's right of way. The applicant's representatives have stated that assessment is illegal and/or unconstitutional. The have asserted for settlement purposes that the assessment should be \$388,426 for poles \$59.320 for conduit and \$0 for right of way.

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

Abatement Granted

Abatement Denied

Dated _____

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

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Lngh x Width	Size Adj	Rate	Cond	Market Value	Notes	LEE ASSESSING OFFICE	
POLES, ETC	1,265,000		100	1.00	100	1,265,000			
						1,265,000			
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2015	\$ 0	\$ 1,265,000	\$ 0	Parcel Total: \$ 1,265,000					
2016	\$ 0	\$ 1,265,000	\$ 0	Parcel Total: \$ 1,265,000					
2017	\$ 0	\$ 1,265,000	\$ 0	Parcel Total: \$ 1,265,000					

LAND VALUATION									
Zone: RES	Minimum Acreage: 1.95	Minimum Frontage: 250	Site:	Driveway:	Road:				
Land Type COM/IND	Neighborhood: E	Cond	Ad Valorem	SPI	R	Tax Value	Notes		
_____ 0 ac									

PICTURE

OWNER

TAXABLE DISTRICTS

BUILDING DETAILS

FAIRPOINT COMMUNICATIONS INC

770 ELM STREET

MANCHESTER, NH 03101

District Percentage

PERMITS

Date Project Type Notes

Model:
Roof:
Ext:
Int:
Floor:
Heat:
Bedrooms: Baths: Fixtures:
Extra Kitchens: Fireplaces:
A/C: Generators:
Quality:
Com. Wall:
Stories:

Base Type:

BUILDING SUB AREA DETAILS

2016 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary: %



Lee

CERTIFIED MAIL NO.: 7016 2140 0000 4243 7018

February 23, 2016

Town of Lee
7 Mast Road
Lee, NH 3861

**Re: Northern New England Telephone Operations LLC Applications for Tax Abatement
Tax Year 2016**

Dear Board Members:

Enclosed, please find the 2016 property tax abatement application(s) for the property(ies) listed below.

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

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

Once you have had an opportunity to review the application, please feel free to contact me so that we may meet to discuss further. Should you have any questions or require further information, please call me at (603) 518-3516.

Sincerely,

Tim St. Onge
Sr Tax Manager
Commercial Property Tax Management, LLC

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

Tax Year Appealed 2016

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Northern New England Telephone Operations LLC

Mailing Address: 770 Elm Street, Manchester, NH 03101

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

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

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

Name(s): Commercial Property Tax Management, LLC

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

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

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

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

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

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

See attached

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

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

Town Parcel ID# 000036-000004-000006 Appeal Year Market Value See attached

Town Parcel ID# _____ Appeal Year Market Value _____

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

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

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

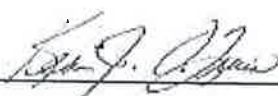
Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
-----------------	----------------	-------------------------	-------	------------

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

SECTION H. Certification by Party(ies) Applying

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

Date: February 21, 2017


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

(Signature)

SECTION E AND F:

The assessment is illegal and/or unconstitutional. To the extent, the municipality has intentionally discriminated against the taxpayer through selective taxation of the taxpayer and/or the taxpayer's property, the municipality has violated the State and Federal Equal Protection Clauses. *Verizon New England Inc. v. City of Rochester*, 156 N.H. 624 (2007); The assessment also violates other of NNE's constitutional rights, including (without limitation) the unequal valuation of poles and related equipment among different types of entities (e.g., telephone and electric). The municipality's tax assessment for the use of the public right of way is also *ultra vires* to the extent that the municipality has failed to strictly comply with all statutes and decisional law governing the assessment of property taxes, including but not limited to RSA 72:23, I, RSA 231:161 et seq., RSA 76:14, and/or the New Hampshire Superior Court's rulings in *Northern New England Telephone Operations LLC v. Acworth et al*, Docket No. 220-2012-CV-100 (Merrimack. Super. December 14, 2015). For these reasons, the assessment should be abated in full or to the extent of any unconstitutional, unlawful and/or *ultra vires* assessment. The assessment is also disproportional in that the taxpayer's property is over-assessed. Notwithstanding these violations, NNE hereby asserts for settlement purposes only that the value is: (i) poles valued at \$388,426 (ii) conduit valued at \$59,320 (both calculated in accordance with RSA 72:8-c) and right-of-way valued at \$0.00 (zero).

**STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

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

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

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

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

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

[Check applicable box]

The specific parcels and/or assessments referenced above.

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

TAXPAYER:

DATED: January 2, 2017

By: _____

Name: _____

Title: _____

Kevin J. O'Connell

KEVIN J. O'CONNELL

Director

ABATEMENT RECOMMENDATION

TO: Select Board
Town of Lee

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

DATE: June 19, 2017

RE: Eileen Wong Trustee
Eileen Wong Revoc. Trust
449 Packers Falls Road
Lee, NH 03861

Property Tax Map 15 Lot 1-0500
Address: 449 Packers Falls Road

Tax Year: 2016
Assessment: \$332,200

The subject is a cape style home situated on 2.74-acre parcel. The reason for the request was applicant's concern with assessment as property abuts Durham Town line and a gravel pit area which they believe lowers their value. All information provided was reviewed. Property was reviewed by the revaluation company staff and I agree with their opinion that no assessment change be made. Applicant has provided no evidence of value. As such it is recommended that abatement request be denied.

Abatement Granted

Abatement Denied

Dated _____


COMMERFORD NIEDER PERKINS, LLC



TO: TOWN OF LEE
FROM: JOHN HATFIELD
SUBJECT: 2016 ABATEMENT REQUEST
DATE: 6/14/17
TAXPAYER: WONG
TAX YEAR: 2016 **MAP & LOT #:** 15-1-500
RECOMMENDATION: DENY
PREVIOUS ASSMT: \$332,200 **REVISED ASSMT:** \$332,200

REMARKS:

It is my recommendation that this request for abatement be denied. The taxpayer claims that the solar garden behind their house detracts value from theirs; there is already a 5% reduction on the land for this property.

OWNER INFORMATION		SALES HISTORY					PICTURE
WONG, EILEEN - TRUSTEE EILEEN A WONG REVOC TRUST 449 PACKERS FALLS ROAD LEE, NH 03861		Date	Book	Page	Type	Price	Grantor
		10/28/2004	3090	117	U V 35		DURHAM, TOWN OF
		10/04/2002	2595	222	Q V	89,900	THIBEAULT III
		02/21/2002	2463	617	U V 38	95,000	GOWDY & FARRELL
		02/21/2002	2463	618	U V 38		THIBEAULT CORP
		03/07/2000	2180	505	Q V	25,000	MJMG REALTY TRUST
LISTING HISTORY		NOTES					
07/27/15	STM	1/4-EXT	GREY; 02/04 SUBCONT DIDN'T ALLOW INSP EST FOR 04/04 07-10 LIST FP - INFLATIBLE ABG POOL - NO VALUE. 11 RVW: ADJ'D FPL CONDITION. 07-15 LIST POOL; 2016RVW: NO CHANGE. 16 ABATE-DENIED, LAND ALREADY HAS ADJ.				
09/23/11	JHIR	2011 REVAL - INFORMAL RV					
07/29/10	JS	1/4 - EXT					
02/12/04	KMPM						
08/01/02	JDRL						
04/03/00	GRGL						
08/04/87	KN						

EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Lngh x Width	Size Adj	Rate	Cond	Market Value	Notes	LEE ASSESSING OFFICE			
FIREPLACE 1-STAND	1		100	2,500.00	25	625	GAS				
ABOVE GROUND POOL	160	160 x 1	160	10.00	100	2,560					
3,200											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features	Land								
2015	\$ 235,800	\$ 800	\$ 94,400	Parcel Total: \$ 331,000							
2016	\$ 228,900	\$ 3,200	\$ 100,100	Parcel Total: \$ 332,200							
2017	\$ 228,900	\$ 3,200	\$ 100,100	Parcel Total: \$ 332,200							

LAND VALUATION														
Zone: RES	Minimum Acreage: 1.95	Minimum Frontage: 250												
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.950 ac	85,000	G	120	100	100	100		95	96,900	0	N	96,900	
1F RES	0.790 ac	x 4,000	X	100					100	3,200	0	N	3,200	
	2.740 ac									100,100			100,100	



OWNER
WONG, EILEEN - TRUSTEE
 EILEEN A WONG REVOC TRUST
 449 PACKERS FALLS ROAD
 LEE, NH 03861

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

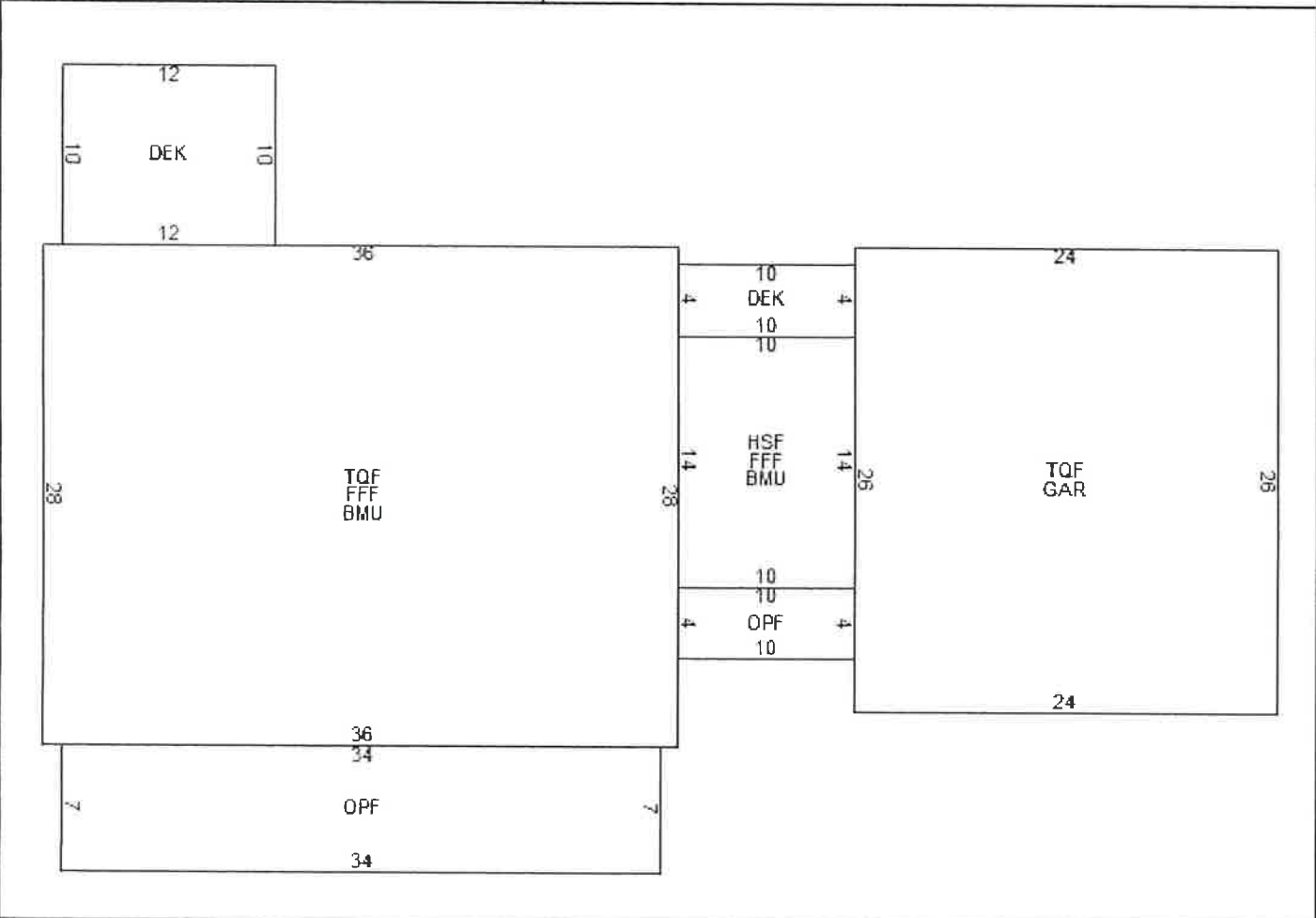
Model: 1.75 STORY FRAME CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: HARDWOOD/CARPET
 Heat: OIL/HOT WATER

Bedrooms: 3 Baths: 2.5 Fixtures: 8
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A2 AVG+20

Com. Wall:
 Size Adj: 0.9239 Base Rate: RSA 76.00
 Bldg. Rate: 1.0866
 Sq. Foot Cost: \$ 82.58

PERMITS

Date	Project Type	Notes
06/13/03	NEW HOME	



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	1632	0.75	1224
GAR	GARAGE ATTCHD	624	0.45	281
DEK	DECK/ENTRANCE	160	0.10	16
HSF	1/2 STRY FIN	140	0.50	70
FFF	FST FLR FIN	1148	1.00	1148
BMU	BSMNT	1148	0.15	172
OPF	OPEN PORCH FIN	278	0.25	70
		5,130		2,981

2016 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 246,171
Year Built:	2004
Condition For Age:	GOOD 7 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	7 %
Building Value:	\$ 228,900

RECEIVED
FEB 27 2017
TOWN OF LEE, NH

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Eileen A. Wong, Trustee - Eileen A. Wong Revoc. Trust

Mailing Address: 449 Packers Falls Rd

Telephone Nos.: (Home) 659-1243 (Cell) 781-4092 (Work) 862-3820 (Email) Longyouyunmeng@gmail.com

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

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

Name(s): _____

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>15-01-0500</u>	<u>449 Packers Falls Rd</u>	<u>residential</u>	<u>\$ 332,200</u>

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

see attached

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

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

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

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

There are no comparisons as we are the only property in Lee
that shares a property^{line} with a fully operational gravel pit,
a municipal water supply, and a 2,100 solar panel array,
and so have no comparable market value.

SECTION H. Certification by Party(ies) Applying

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

Date: Feb. 27, 2017

E-L Wong, Trustee
(Signature)

(Signature)

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

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

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

Date: _____

(Representative's Signature)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Section E. Reason for Abatement Application

We share a boundary line with the Town of Durham's gravel pit on Packers Falls Road and we believe that their activities in the pit lowers the value of our property.

In recent years the Town of Durham built a basin/lagoon right next to our property line to pump Lamprey River water into to supply Durham and UNH with water. Our well is close to this basin and while we have been assured that water from the basin will not affect our well we still have concerns whether that will still be true after years of Lamprey River being added to the nearby water source.

Most recently Durham installed 2,100 solar panels in the pit to supply electricity to their municipal buildings. This is the 2nd largest solar array in NH and we currently have a partial view of these panels. The rest of the pit is blocked by the enormous gravel pile which our backyard runs right into. This gravel pile rises approximately 15-20 ft above our property. Once the top layer of the gravel pile becomes level with our property, we will have an unobstructed view of the entire pit, the continued gravel pit operation, and all 2,100 solar panels that are surrounded by a fence topped with barbed wire.

ABATEMENT RECOMMENDATION

TO: Select Board
Town of Lee

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

DATE: June 19, 2017

RE: Collen O'Meara Latham Trustee
Collen O'Meara Latham, Trust
30 Wheelwright Drive
Lee, NH 03861

Property Tax Map 10 Lot 3-1600
Address: 32 Wheelwright Drive

Tax Year: 2016
Assessment: \$144,400

The subject is a garage structure situated on 3.23-acre parcel. The reason for the request was applicant's concern with assessment change. All information provided was reviewed. Property was reviewed by the revaluation company staff and I agree with their assessment change recommendation. As such it is recommended that an abatement in the amount of \$348 plus any applicable interest be granted.

Abatement Granted

Abatement Denied

Dated _____

COMMERFORD NIEDER PERKINS, LLC
 APPRAISAL AND ASSESSMENT SERVICES 

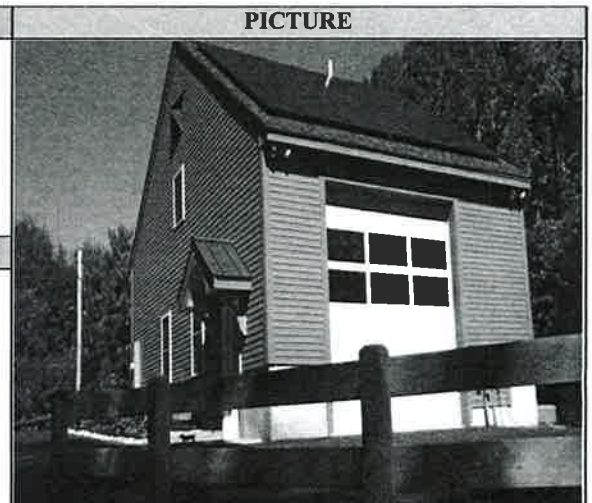
TO: TOWN OF LEE
FROM: JOHN HATFIELD
SUBJECT: 2016 ABATEMENT REQUEST
DATE: 6/14/17
TAXPAYER: LATHAM, COLLEEN
TAX YEAR: 2016 **MAP & LOT #:** 10-3-1600
RECOMMENDATION: GRANT
PREVIOUS ASSMT: \$144,400 **REVISED ASSMT:** \$132,500

REMARKS:

It is my recommendation that this request for abatement be granted. The taxpayer states that the lot is non-compliant due to setbacks to the road and wetlands. I feel that the lot having only a garage on it that is basically an extension of the abutting lot affects the market value. Further development of this lot is somewhat limited due to the positioning of the garage in relation to the septic, abutting lot and the steep topography behind it.

OWNER INFORMATION
LATHAM, COLLEEN O'MEARA, TR
COLLEEN O'MEARA LATHAM
REVOC TRUST OF 2004
30 WHEELWRIGHT DRIVE
LEE, NH 03861-6607

SALES HISTORY					
Date	Book	Page	Type	Price	Grantor
04/23/2014	4209	22	U V 38		LATHAM, COLLEEN
06/20/2012	4028	260	U 1 37	130,133	DEUTSCHE BANK
02/07/2012	3991	406	U 1 51	183,000	RHOADS, DAVID B
12/15/1995	1837	720	Q 1	102,900	NEWBURYPORT FIVE CENTS
03/24/1994	1735	407	U 1 51		KARLIN HOMES-STEWART



LISTING HISTORY			NOTES
06/22/15	STM	1/4 - EXT	12/12- REMV HOUSE, LIST GARAGE UC=RECK 2013. KOHLER S.B.GENERATOR. 03-13 GARAGE COMPLETE 9/13-21, 3X5 SOLAR PANELS POWER HOUSE & GAR. 06-15 N/C. 16ABATE-ADD TOPO, LOT IS STEEP/WET/DRIVEWAY PROBLEMS
09/23/13	JQ	BP - @ DOOR	
03/18/13	SM	BP - EXT	
12/19/12	JQ	BP- INT	
07/09/12	SM	INT	
06/20/11	JQ	1/4 R- EXT	
08/18/08	RDUL		
07/08/02	CMRL		

EXTRA FEATURES VALUATION

Feature Type	Units	Lngh x Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-2 STY	816	24 x 34	80	35.00	100	22,848	
						22,800	

MUNICIPAL SOFTWARE BY AVITAR


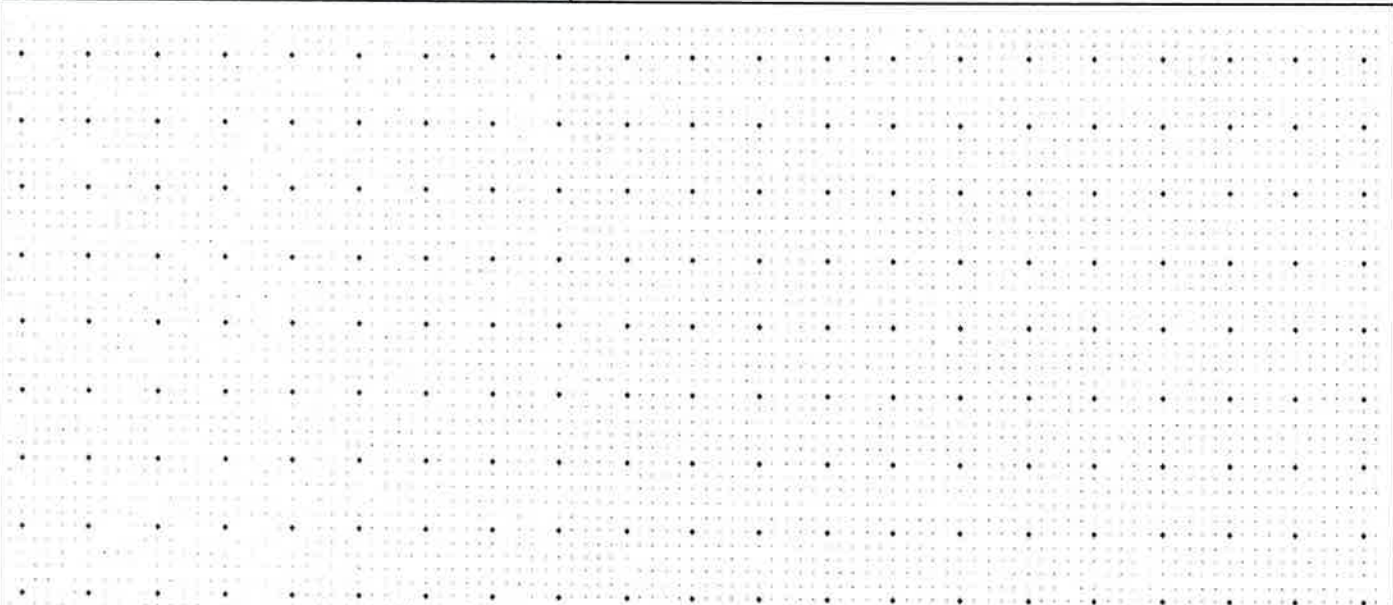
LEE ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2015	\$ 0	\$ 18,900	\$ 98,600
			Parcel Total: \$ 117,500
2016	\$ 0	\$ 22,800	\$ 121,600
			Parcel Total: \$ 144,400
2017	\$ 0	\$ 22,800	\$ 109,700
			Parcel Total: \$ 132,500

LAND VALUATION

Zone:	RES	Minimum Acreage:	1.95	Minimum Frontage:	250	Site: AVERAGE Driveway: PAVED Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
1F RES	1.950 ac	85,000	I	140	100	100	100		90	107,100	0	N	107,100	TOPO	
1F RES	1.282 ac	x 4,000	X	100					50	2,600	0	N	2,600	TOPO/WET	
		3.232 ac									109,700			109,700	

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS															
	LATHAM, COLLEEN O'MEARA, TR COLLEEN O'MEARA LATHAM REVOC TRUST OF 2004 30 WHEELWRIGHT DRIVE LEE, NH 03861-6607	<table border="1"> <thead> <tr> <th>District</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	District	Percentage			Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Fixtures: Extra Kitchens: Fireplaces: A/C: Generators: Quality: Com. Wall: Stories: Base Type:											
District	Percentage																	
PERMITS																		
<table border="1"> <thead> <tr> <th>Date</th> <th>Project Type</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>12/05/12</td> <td>OTHER</td> <td>SOLAR PANELS IN NEW GARAGE</td> </tr> <tr> <td>12/05/12</td> <td>ELECTRICAL</td> <td>ELECTRICAL FOR NEW GARAGE</td> </tr> <tr> <td>12/05/12</td> <td>OTHER</td> <td>OIL PIPING AND TANK FOR GARAGE</td> </tr> <tr> <td>10/03/12</td> <td>REMODEL</td> <td>DEMO HOUSE AND MAKE IT A GARAGE</td> </tr> </tbody> </table>			Date	Project Type	Notes	12/05/12	OTHER	SOLAR PANELS IN NEW GARAGE	12/05/12	ELECTRICAL	ELECTRICAL FOR NEW GARAGE	12/05/12	OTHER	OIL PIPING AND TANK FOR GARAGE	10/03/12	REMODEL	DEMO HOUSE AND MAKE IT A GARAGE	
Date	Project Type	Notes																
12/05/12	OTHER	SOLAR PANELS IN NEW GARAGE																
12/05/12	ELECTRICAL	ELECTRICAL FOR NEW GARAGE																
12/05/12	OTHER	OIL PIPING AND TANK FOR GARAGE																
10/03/12	REMODEL	DEMO HOUSE AND MAKE IT A GARAGE																
			BUILDING SUB AREA DETAILS															
						2016-BASE YEAR BUILDING VALUATION												
						Year Built: Condition For Age: % Physical: Functional: Economic: Temporary: %												

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

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Latham, Colleen O'Meara, Tr, Colleen O'Meara Latham Rev TR of 2004

Mailing Address: 30 Wheelwright Drive, Lee, New Hampshire, 03861

Telephone Nos.: (Home) 603-659-2236 (Cell) 603-369-0072 (Work) ----- (Email) colleenlatham@gmail.com

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

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

Name(s): same

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
000010-000003-001600-0154-06	32 Wheelwright Drive, LEE,	NO Building	\$144,400

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2016



INSTRUCTIONS

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

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

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.
Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.
Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

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

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

Step One: 2 months after notice of tax;
Step Two: 6 months after notice of tax; and
Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

SECTION D. Other Property(ies)

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
000010-000003-001500-0154-05	30 Wheelwright Drive, LEE,	2 story frame Gambrel built in 1987	\$289,600

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

1.Site--not average 1.95 AC TOPO, 1F Res 1.282 AC TOPO/WET , no building, (Attached Sheets)

2. Property in Foreclosure or Unoccupied from 1987 to 2012-- From inception for 25 years. (Attached Sheets)

3. Building Demolished in 2012. Feature: 1 car, 1 story garage

4. Assessment increased 22.62% in 2016--\$26,900 on \$117,500 valuation 2015. (Attached Sheets)

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

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

Town Parcel ID# 000010-000003-001600-0154-06 Appeal Year Market Value \$ 128,000

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

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

Site Not average

1F Res, 1.95 AC TOPO, 1F Res 1.282 AC TOPO/WET

Land on very steep, wet lot with setback non-compliance

No Building-- Feature 1 car, 1 story garage

SECTION G. Sales, Rental and/or Assessment Comparisons

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

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
000010-000003-001500	30 Wheelwright Drive	\$134,900/1988	\$289,600	
000010-000003-001400	26 Wheelwright Drive, LEE	\$241,000/2016	\$233,600	
000010 000003 001000	20 Wheelwright Drive, LEE	\$212,000/2014	\$234,500	

Above properties all have buildings. Assessment increase about 9% for 2016.

Comparable Lots in Lee Much Lower Value.

SECTION H. Certification by Party(ies) Applying

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

Date: 2-23-2017


(Signature)

(Signature)

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

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

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

Date: _____

(Representative's Signature)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

ABATEMENT RECOMMENDATION

TO: Select Board
Town of Lee

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

DATE: June 19, 2017

RE: Nicholas and Melanie Vullemier
6 Old Mill Road
Lee, NH 03861

Property Tax Map 5 Lot 3-0500
Address: 6 Old Mill Road

Tax Year: 2016
Assessment: \$285,800

The subject is a cape style home situated on 2.10-acre parcel. The reason for the request was applicant's concern with assessment due to some description inaccuracies. All information provided was reviewed. Subject was purchased for a recorded \$325,000 in May 2016. Property was reviewed by the revaluation company staff and some minor discrepancies were noted, I agree with their minor assessment change recommendation. As such it is recommended that an abatement of \$117 plus any applicable interest be granted.

Abatement Granted

Abatement Denied

Dated _____

COMMERFORD NIEDER PERKINS, LLC
APPRAISAL AND ASSESSMENT SERVICES

TO: TOWN OF LEE
FROM: JOHN HATFIELD
SUBJECT: 2016 ABATEMENT REQUEST
DATE: 6/14/17
TAXPAYER: VULLEMIER, NICHOLAS
TAX YEAR: 2016 MAP & LOT #: 5-3-500
RECOMMENDATION: GRANT
PREVIOUS ASSMT: \$285,800 REVISED ASSMT: \$281,800

REMARKS:

It is my recommendation that this request for abatement be granted. I have added some functional depreciation for the layout of the house and non-functioning solar panels that are mounted on the roof. The second bedroom is only a loft area; no door, low ceiling and has no heat. The taxpayer has removed the hot tub, but was after April first so this will need to be done as a 2018 pick-up.

OWNER INFORMATION			SALES HISTORY					PICTURE						
VULLEMIER NICHOLAS LOUGHLIN MELANIE 6 OLD MILL ROAD LEE, NH 03861			Date	Book	Page	Type	Price	Grantor						
			05/26/2016	4384	570	Q I	325,000	PIETKIEWICZ, R. THADDEUS						
			06/17/2013	4137	888	Q I	269,000	PIETKIEWICZ, R. THADDE						
			07/19/2012	4036	252	U 138		SAARI, ERIK B						
			06/29/2000	2209	642	Q I	75,000	WOLLMAR, DOUGLAS						
02/05/1998	1981	378	Q V	15,000	BEDARD, JOEL									
LISTING HISTORY			NOTES											
06/06/17	JHAB		GRAY; LNG DRVWY; ORIG BLDG 2X6 JOISTS, 24" OC WALLS NOT SQUARE, PLUMB OR LVL; EXTNSV H20 DAM TO ORIG BLDG; EXT PAINT INCMLPT; RECENT ADD=AVG; '09 NEW ADDTN EST 100% - REFUSED ENTRY; 7/12- ADJUST SKETCH & FEATURES. SOLAR ASSISTED ELECTRICITY. 7/13- CORRECT OWNERSHIP PER DEED. 12/13; NO TANK FOUND, 03/14- 3-3X5 SOLAR PNLs, ETS BP COMPLETE N/V CHANGE. 16 SR-ADJ GRADE/DEPR PER LISTING 01-17 ADJ DATA. 16ABATE-ADJ FOR LAYOUT; 1 BR IS LOFT W/NO HEAT OR DOOR, SOLAR PANELS IN-OP. CK18 HOT TUB REM											
01/23/17	SM	MLS #4477774												
06/06/16	SM	TRANSFER												
12/11/15	JQ	MLS												
03/17/14	STM	BP-EXT												
12/02/13	JQ	BP-EXT												
07/01/13	JQ	DEED CHANGE												
07/30/12	JQ	1/4 R- EXT												
EXTRA FEATURES VALUATION											MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Lngh x Width	Size Adj	Rate	Cond	Market Value	Notes							
SHED-WOOD	110	11 x 10	205	8.00	60	1,082								
DECK	50	10 x 5	380	5.00	25	238	OPF @ SHED							
GREENHOUSE-POLY	108	9 x 12	100	16.00	75	1,296	ON SLAB							
PATIO	288	18 x 16	116	7.00	75	1,754	BRICK PATIO							
HEARTH	1		100	1,500.00	100	1,500	ABOVE GARAGE							
HOT TUB	1		100	1,500.00	100	1,500								
SOLAR	3		100	3.00	0	0								
						7,400								
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2015	\$ 144,700	\$ 5,800	\$ 69,000		Parcel Total: \$ 219,500									
2016	\$ 192,800	\$ 7,400	\$ 85,600		Parcel Total: \$ 285,800									
2017	\$ 188,800	\$ 7,400	\$ 85,600		Parcel Total: \$ 281,800									
LAND VALUATION														
Zone: RES		Minimum Acreage: 1.95		Minimum Frontage: 250		Site: AVERAGE					Driveway: AVERAGE		Road: PAVED	
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.950 ac	85,000	E	100	100	100	100		100	85,000	0	N	85,000	
1F RES	0.150 ac	x 4,000	X	100					100	600	0	N	600	
		2.100 ac								85,600			85,600	



MUNICIPAL SOFTWARE BY AVITAR
LEE ASSESSING OFFICE

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY



TAX YEAR APPEALED 2016

INSTRUCTIONS

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

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

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

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

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

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

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

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

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

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Nicholas and Melanie Vullemier

Mailing Address: 6 Old Mill Rd Lee, NH 03861

Telephone Nos.: (Home) 210-441-1833 (Cell) _____ (Work) _____ (Email) NV335@yahoo.com

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

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

Name(s): _____

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>M5 L3 S500</u>	<u>6 Old Mill Rd, Lee</u>	<u>1.5 Story Frame cape</u>	<u>\$ 285,800</u>

N/A

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

① Physical Data: House is being assessed as a 2 bedroom which is inaccurate. As you can see in prior years, it was assessed as a 1.0 bedroom. The 1.5 story has a lofted space that is not heated, nor does it have standard ceiling height. With these 2 reasons, the room should not be considered an² additional bedroom.

② Hot tub no longer part of the home. It has been permanently removed.

Thank you for your consideration.

* For this section, we do not have an opinion of market value, simply an opinion of how we wish to have our tax card corrected.

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

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

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

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

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

SECTION H. Certification by Party(ies) Applying

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

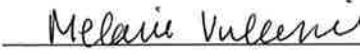
Date: 2/28/17



(Signature)

Nicholas Vullemier

(Print Name)



(Signature)

Melanie Vullemier (Loughlin - maiden name)

(Print Name)

ABATEMENT RECOMMENDATION

TO: Select Board
Town of Lee

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

DATE: June 19, 2017

RE: SBA Towers Inc.
8501 Congress Avenue
Boca, Raton, FL 33487

Property Tax Map 18 Lot 12-TOWER
Address: 373 Calef Highway

Tax Year: 2016
Assessment: \$226,200

The subject is a cellular tower and related structures on leased land. The reason for the request was representative's statement that assessment is higher than market value. A letter requesting additional information was sent, however there was no response. With consideration for this, it is our opinion that applicants have not met burden to prove good cause for an abatement. As such we agree with revaluation recommendation and it is recommended that the abatement request be denied.

Abatement Granted

Abatement Denied

Dated _____


COMMERFORD NIEDER PERKINS, LLC



TO: TOWN OF LEE
FROM: JOHN HATFIELD
SUBJECT: 2016 ABATEMENT REQUEST
DATE: 6/14/17
TAXPAYER: SBA TOWERS
TAX YEAR: 2016 **MAP & LOT #:** 18-2-TOWER
RECOMMENDATION: DENY
PREVIOUS ASSMT: \$226,200 **REVISED ASSMT:** \$226,200


REMARKS:

It is my recommendation that this request for abatement be denied. Scott Marsh had requested further information from the taxpayer regarding their opinion of value and they, as of yet, have failed to respond.

OWNER INFORMATION	SALES HISTORY	PICTURE												
SBA TOWERS, INC. 8051 CONGRESS AVE BOCA RATON, FL 33487	<table border="1"> <thead> <tr> <th>Date</th> <th>Book</th> <th>Page</th> <th>Type</th> <th>Price</th> <th>Grantor</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Date	Book	Page	Type	Price	Grantor							
Date	Book	Page	Type	Price	Grantor									
LISTING HISTORY	NOTES													
04/09/13 JQ BP - EXT 08/22/06 DMVL 02/04/03 TMPL 06/28/02 CMRL 04/01/01 GRPL	CELL TOWER; SITS ON BONSAINT/REUST PROPERTY; PROP LOCATED THRU DRIVEWAY OF MAP 18 LOT 12 ABOUT 2/10 MILE ON RIGHT; 2 RENTER ON TOWER; 04-13 ADJ DATA LIST ADDTL BLDG 11-15 ADJ MAILING ADDRESS													

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR																																													
<table border="1"> <thead> <tr> <th>Feature Type</th> <th>Units</th> <th>Lngh x Width</th> <th>Size Adj</th> <th>Rate</th> <th>Cond</th> <th>Market Value</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>CELL TOWER</td> <td>160</td> <td></td> <td>100</td> <td>1,250.00</td> <td>90</td> <td>180,000</td> <td></td> </tr> <tr> <td>COMMUNICATIONS BUILD</td> <td>200</td> <td>10 x 20</td> <td>140</td> <td>75.00</td> <td>90</td> <td>18,900</td> <td></td> </tr> <tr> <td>FENCE COMMERCIAL/FT</td> <td>260</td> <td>260 x 1</td> <td>122</td> <td>15.00</td> <td>100</td> <td>4,758</td> <td></td> </tr> <tr> <td>COMMUNICATIONS BUILD</td> <td>288</td> <td>12 x 24</td> <td>116</td> <td>75.00</td> <td>90</td> <td>22,550</td> <td></td> </tr> <tr> <td colspan="6"></td> <td>226,200</td> <td></td> </tr> </tbody> </table>	Feature Type	Units	Lngh x Width	Size Adj	Rate	Cond	Market Value	Notes	CELL TOWER	160		100	1,250.00	90	180,000		COMMUNICATIONS BUILD	200	10 x 20	140	75.00	90	18,900		FENCE COMMERCIAL/FT	260	260 x 1	122	15.00	100	4,758		COMMUNICATIONS BUILD	288	12 x 24	116	75.00	90	22,550								226,200		LEE ASSESSING OFFICE			
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							2015	\$ 0	\$ 215,800	\$ 0																																										
							Parcel Total: \$ 215,800																																													
							2016	\$ 0	\$ 226,200	\$ 0																																										
							Parcel Total: \$ 226,200																																													
							2017	\$ 0	\$ 226,200	\$ 0																																										
							Parcel Total: \$ 226,200																																													

LAND VALUATION										
Zone: RES Minimum Acreage: 1.95 Minimum Frontage: 250 Land Type: COM/IND Neighborhood: F				Site: Cond Ad Valorem SPI R	Driveway: Tax Value	Road: Notes				
<p>_____</p> <p>0 ac</p> <p>_____</p>										

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS						
	<p>SBA TOWERS, INC.</p> <p>8051 CONGRESS AVE</p> <p>BOCA RATON, FL 33487</p>	<table border="1"> <thead> <tr> <th>District</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	District	Percentage			<p>Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Fixtures: Extra Kitchens: Fireplaces: A/C: Generators: Quality: Com. Wall: Stories: Base Type:</p>		
	District	Percentage							
PERMITS									
<table border="1"> <thead> <tr> <th>Date</th> <th>Project Type</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>05/03/10</td> <td>OTHER</td> <td>ADDITIONAL ANTENNA</td> </tr> <tr> <td>03/10/10</td> <td>OTHER</td> <td>ADD STEEL REINFORCERS TO EXISTING</td> </tr> </tbody> </table>	Date	Project Type	Notes	05/03/10	OTHER	ADDITIONAL ANTENNA	03/10/10	OTHER	ADD STEEL REINFORCERS TO EXISTING
Date	Project Type	Notes							
05/03/10	OTHER	ADDITIONAL ANTENNA							
03/10/10	OTHER	ADD STEEL REINFORCERS TO EXISTING							

BUILDING SUB AREA DETAILS
2016 BASE YEAR BUILDING VALUATION
<p>Year Built: Condition For Age: Physical: Functional: Economic: Temporary:</p>

BUILDING SUB AREA DETAILS
2016 BASE YEAR BUILDING VALUATION
<p>Year Built: Condition For Age: Physical: Functional: Economic: Temporary:</p>

Copy

TOWN OF LEE, NEW HAMPSHIRE

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

Brent D. Wornat
2929 Allen Parkway, 20th floor
Houston, TX 77019-7100

Re: Abatement Application
SBA Towers Inc.
373 Calef Highway
Tax Map 18 Lot 12-Tower

Dear Mr. Wornat,

The above referenced abatement application was received. Upon preliminary review it was noted that you are only questioning a portion of the assessment. In any abatement process, the entire assessment needs to be reviewed not an individual item. As that is the case, this letter is being sent to request that full and complete listing of all occupants as well as copies of any and all lease agreements in place regarding the cell tower as of April 1, 2016 be provided for review.

Once this information is provided, it will be reviewed and additional questions may arise.

If you have any questions, please feel free to contact the assessing office, my work e-mail – smarsh@mrigov.com or work cell phone 603-785-5805.

Respectfully,

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

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

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): SBA Towers Inc

Mailing Address: 8501 Congress Ave, Boca Raton, FL 33487

Telephone Number(s): (Work) 713-407-3201 (Home) _____

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

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

Name(s): BDO USA LLP - Property Tax

Mailing Address: c/o BDO USA LLP-Property Tax, 2929 Allen Parkway, Floor 20, Houston, TX 77019

Telephone Number(s): (Work) 713-407-3201 (Home) bwornat@bdo.com

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
18-12-00	Tower 373 Calef Hwy	Cell Tower	226,200

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Cell Tower portion of the assessment is assessed higher than Market Value

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

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

Town Parcel ID# 18-12-00T Appeal Year Market Value \$ 143,208

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

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

Cell Tower portion of the assessment is assessed higher than Market Value
Using the nationally known valuation service, Marshall & Swift, the tower
portion should be reduced. We propose the tower portion could
be valued at 100,000.

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

See attached

SECTION H. Certification by Party(ies) Applying

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

Date: see attached

(Signature)

(Signature)

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

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

Town Parcel ID# See attached Appeal Year Market Value \$ See attached

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

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

See attached

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

See attached

SECTION H. Certification by Party(ies) Applying

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

Date: X 2/3/2017


X *E. Parrotte*
(Signature)

(Signature)

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

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

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

Date: 2/14/2017 
(Representative's Signature)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 4/09

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2016

INSTRUCTIONS

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

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

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.
Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.
Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

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

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

Step One: 2 months after notice of tax;
Step Two: 6 months after notice of tax; and
Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

Lee NH 02255

M&S tower	100,000.00	new value	from M&S
Fence	4,758.00		
Antenna shelters	41,450.00	Not owned by SBA	

146,208.00 New proposed value BDO

Lee NH

SBA site 02255

RECREATIONAL FACILITIES

RADIO AND TV TOWERS

Radio and television towers are individually designed for the location, considering climatic conditions such as ice, wind, seismic and antenna loads. Costs are typical cost ranges excluding extremes. Due to the number of variables involved, we would suggest that whenever possible, manufacturers', installers' or contract costs be obtained.

Included in the costs are concrete footings, erection, painting, guy wires, lighting, platforms, and designers' fees. Antennas and transmission cables are not included. Multiple antenna installations and mono-poles will tend to be at the high end of the range.

SELF-SUPPORTING TOWERS

160 FT
MONOPOLE

HEIGHT (FEET)	COST RANGE	HEIGHT (FEET)	COST RANGE
50	14,500.00 – 23,300.00	225	133,000.00 – 148,000.00
75	29,400.00 – 44,300.00	250	143,000.00 – 164,000.00
100	46,600.00 – 68,250.00	300	152,000.00 – 185,000.00
150	91,500.00 – 124,000.00	350	175,000.00 – 214,000.00
200	125,000.00 – 141,000.00	400	196,000.00 – 242,000.00

TRIANGULAR GUYED TOWERS

(Price per linear foot, up to 400 feet high)

10" Ham radio*, police and fire bands	92.50 – 134.00
20" Taxi and public service bands	139.00 – 201.00
24" Radio, V.H.F., U.H.F. bands	175.00 – 263.00
30" Cellular applications	211.00 – 350.00
40" Microwave towers	263.00 – 427.00
54" Master TV systems	427.00 – 950.00

*NOTE: Use high end of range for small crank-up self-supporting towers, add 100% for motorized operation.

Add 22.5% for every 100 feet of height over 400 feet.
For communication buildings, see Section 14.

SATELLITE DISHES

The following are average installed costs for small commercial satellite dish systems. The costs include a 10' dish, receiver, descrambler, cable and all items necessary for a complete installation. The costs range from very basic systems, whose dishes are adjusted manually, to systems with many user features, extensive on-screen displays and automatically moving dishes.

LOW	AVERAGE	HIGH
\$3,025	\$5,000	\$8,300

Deduct 20% for dishes 6' and under.

SHIP AND BOAT DOCKS

The following are typical cost ranges per square foot including fenders, railings, utilities, and miscellaneous items commensurate with the type and quality, exclusive of buildings.

LIGHT CONSTRUCTION (Wood girders, nailed)	2" floating deck, light posts	26.75 – 42.75
	2" decking, light posts	28.50 – 38.75
	3" decking, light piling	32.75 – 49.75
MEDIUM CONSTRUCTION (Wood girders, bolted)	2" floating deck, winch or light piling	44.25 – 81.50
	3" decking, light piling	45.00 – 63.00
	4" decking, average piling	50.50 – 75.00
HEAVY CONSTRUCTION (Heavy wood girders)	4" or heavier decking, heavy piling	80.50 – 113.00
HEAVY CONSTRUCTION (Major shipping dock)	Heavy concrete deck and piling	124.00 – 185.00

SMALL BOAT MARINAS

The typical cost range for floating slips in modern commercial developments is \$6,250 to \$11,500 per slip, including ramps, anchor piers, utilities, lockers, designers' fees, etc., but excluding all land improvements, based on a typical mixture of boat types and sizes. Actual contracts have ranged from \$3,225 per slip for small berths on calm riverfront with no utilities to \$20,600 per slip for a high-quality commercial complex with complete utilities and heavy anchorage.

UNIT COST	LOW	AVERAGE	HIGH
Deck and frame, per square foot of deck;			
Frame only, metal	9.98	17.00	28.50
wood	4.58	10.40	23.25
Deck only, 2" treated wood	2.89	4.29	6.45
marine plywood	6.96	8.12	9.45
concrete plank	8.70	10.65	13.20
fiberglass panels	11.15	13.40	16.15
metal decking	9.06	11.55	14.45
Deck and frame, preassembled, portable dock, gangway or ramps;			
light-duty pipe, wood deck	18.30	20.90	24.95
medium-duty truss, wood deck	20.60	29.25	41.75
metal deck	34.75	45.50	60.50
Drive-on small craft modular dock	25.25	52.50	108.00
Add for handrails, per linear foot	27.50	32.00	37.00
ladders, 4' to 6', each	113.00	304.00	840.00
lockers, storage box, each	314.00	605.00	1,150.00
benches, 4' to 6', each	154.00	257.00	458.00
roof, fabric canopies, per sq. ft	11.15	15.60	22.00
metal or fiberglass	6.15	8.53	11.65
wood	9.58	13.25	18.35
utilities, electrical, each	407.00	870.00	1,860.00
water or fire	237.00	468.00	960.00
Flotation, drum or box, per sq. ft. of deck	5.86	11.00	20.70
Anchorage system, piles, see Section 51.			
metal poles, light, per lin. ft.	4.58	8.12	14.20
telescoping	38.00	42.75	48.25
stiff arm brace, per lin. ft.	41.00	45.00	50.50
winch and cable, each (excl. conc. anchor)	1,600.00	2,775.00	4,825.00
Swim rafts, complete, per sq. ft.	19.95	31.00	48.25
Boat storage racks, metal, per boat	645.00	870.00	1,160.00
Boat lifts, manual, 1200# – 3000#	1,570.00	2,030.00	2,750.00
personal watercraft	1,010.00	1,400.00	1,890.00
motorized, add	458.00	645.00	945.00
straddle hoists, cost per ton	4,500.00	6,800.00	10,000.00
add for jib mast	20,300.00	22,700.00	25,700.00

Miscellaneous paving, lighting, fencing, see Section 66; sheet piling, sea walls, Section 51.

Clubhouses, see Section 11; light utility and boat storage, Section 17.

Sales-service, showroom buildings, see Section 14; snackbars, Section 13.

Searches | Info

Town of Lee , NH



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- 000001 000400
- 000001 000500
- 000001 000600

Parcel ID: 000018 000012 0TOWER
Owner: SBA TOWERS, INC.
Location: 373 CALEF HIGHWAY
Acres: 0.000

General Land Building Sketch Photo Features Sales

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Value	Notes
COMMUNICATIONS BUILD	288	12 x 24	116	75.00	90	\$22,550	
CELL TOWER	160		100	1250.00	90	\$180,000	
COMMUNICATIONS BUILD	200	10 x 20	140	75.00	90	\$18,900	
FENCE COMMERCIAL/FT	260	260 x 1	122	15.00	100	\$4,758	
Total:						\$226,200	



SBA Communications Corporation
8051 Congress Ave.
Boca Raton, FL 33487

T + 561.995.7670
F + 561.995.7626

sbaslte.com

STATEMENT OF AGENCY

Taxpayer hereby appoints BDO USA, LLP as agent for the purpose of filing real estate and personal statements, renditions, or returns and/or assessment appeals applications or petitions for review of valuation with all counties, appraisal districts and/or Assessment Appeal Board, Boards of Review, or Boards of Equalization, appearing on our behalf before said Board(s), examining any records, and discussing with the appropriate governmental authority the assessment of any property owned by this company. This agency shall remain in effect for tax years 2016 and 2017.

SBA Communications Corporation and all subsidiaries listed on the attached document.

Name of Taxpayer

Signature

A handwritten signature in black ink, appearing to read 'Jill Patterson', written over a horizontal line.

JILL PATTERSON

Printed Name

VP-TAX

Title

Date

4/6/16

Legal Entity Name

SBA Communications Corp
SBA Telecommunications, LLC
SBA Network Services, LLC
SBA Towers, LLC
SBA Properties, LLC
SBA Sites, LLC
SBA Network Management, Inc.
SBA Senior Finance, LLC
SBA Holdings LLC
SBA Guarantor LLC
SBA Depositor LLC
SBA Senior Finance II LLC
SBA Towers II LLC
SBA Structures, LLC
SBA Steel LLC
SBA Site Management, LLC
SBA Land, LLC
SBA Infrastructure, LLC
SBA DAS Holdings, LLC
Collier Enterprises II LLC
SBA Towers III LLC
SiteExcell Ventures, LLC
Atlas Towers Acquisition 2011, LLC
SBA Towers IV, LLC
Datapath Development Towers, LLC
Suffolk Wireless Acquisition 2012, LLC
SBA 2012 TC Holdings, LLC
SBA 2012 TC Land II, LLC
SBA 2012 TC Assets Land, LLC
SBA 2012 TC Assets, LLC
STC Tower Development Acquisition 2012, LLC
XCELL Towers Acquisition 2012, LLC
SBA Towers V, LLC
SBA DAS, LLC
SBA HQ, LLC
Tower Funding, LLC
Mercury Towers Acquisition 2013, LLC
SBA GC Parent I, LLC
SBA GC Parent II, LLC
SBA GC Holdings, LLC
SBA GC Towers, LLC
Atlas Towers Alaska Acquisition 2014, LLC
STC Towers Acquisition 2014, LLC
SBA Towers VI, LLC
SBA Towers VII, LLC
D.W. Holdings Acquisition 2014, LLC
SBA TRS Holdco, LLC
SBA New Builds, LLC
Municipal Acquisition 2015, LLC
SBA Congress Towers Acquisition 2015, LLC
SCI Towers, LLC
Memphis Towers, LLC
TV6 Holdings LLC
OFO LLC
SBA Towers VIII, LLC
Atlas Towers USA Acquisition 2015, LLC
STC Towers Acquisition 2015, LLC
Tower Funding II, LLC
SBA RSA Holdings, LLC
SBA Towers IX, LLC

ABATEMENT RECOMMENDATION

TO: Select Board
Town of Lee

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

DATE: June 19, 2017

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

Property Tax Map 036 Lot 005

Address: Various

Tax Year: 2016

Assessment: \$9,900

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

Abatement Granted

Abatement Denied

Dated _____

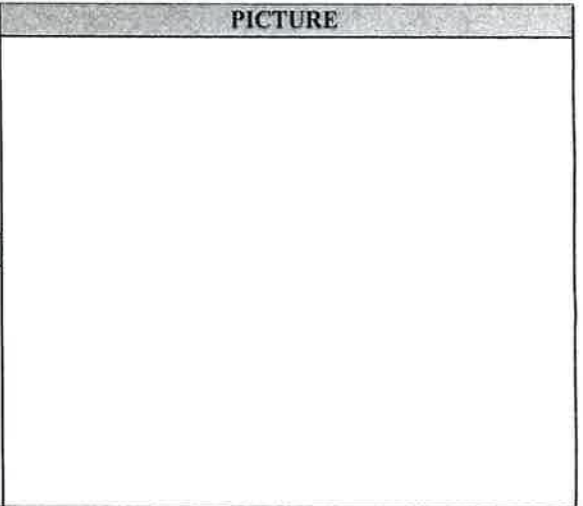
COMMERFORD NIEDER PERKINS, LLC



TO: TOWN OF LEE
FROM: JOHN HATFIELD
SUBJECT: 2016 ABATEMENT REQUEST
DATE: 6/14/17
TAXPAYER: FREEDOM RING COMM
TAX YEAR: 2016 **MAP & LOT #:** 36-5
RECOMMENDATION: DENY
PREVIOUS ASSMT: \$9,900 **REVISED ASSMT:** \$9,900

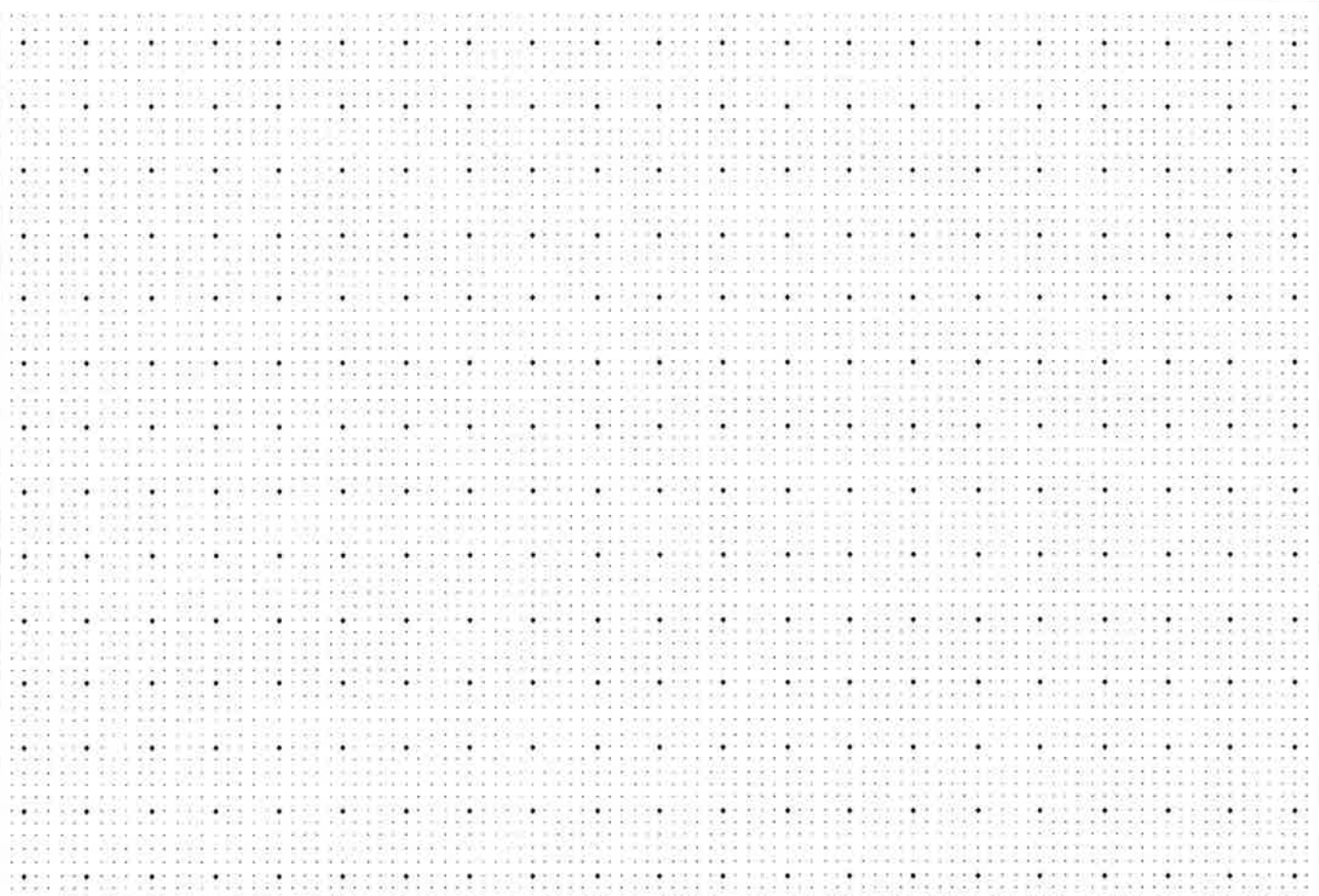
REMARKS:

It is my recommendation that this request for abatement be denied. I suggest waiting until the DRA finalizes the way we are to assess poles and right-of-ways.

OWNER INFORMATION	SALES HISTORY	PICTURE												
FREEDOM RING COMM DBA BAYRING COMM 41 STATE ST ALBANY, NY 12207	<table border="1"> <thead> <tr> <th>Date</th> <th>Book</th> <th>Page</th> <th>Type</th> <th>Price</th> <th>Grantor</th> </tr> </thead> <tbody> <tr> <td colspan="6" style="height: 100px;"> </td> </tr> </tbody> </table>	Date	Book	Page	Type	Price	Grantor							
Date	Book	Page	Type	Price	Grantor									
LISTING HISTORY	NOTES													
03/06/17 JQ SEE POST IT	CREATE ACCOUNT - PSNH POLE ATTACHER - 198. 3/17- SEE POST IT, CHANGED MAILING ADDRESS AS LETTER INDICATED FOR ROUTINE CORRESPONDENCE. 2017 - 199 ATTACHMENTS													

EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	LEE ASSESSING OFFICE			
POLE/ROW	198			100	100.00	50	9,900				
							9,900				
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features			Land						
2015	\$ 0	\$ 9,900			\$ 0						
					Parcel Total: \$ 9,900						
2016	\$ 0	\$ 9,900			\$ 0						
					Parcel Total: \$ 9,900						
2017	\$ 0	\$ 9,900			\$ 0						
					Parcel Total: \$ 9,900						

LAND VALUATION										
Zone: COMM			Minimum Acreage: 1.95			Minimum Frontage: 250			Site:	
Land Type: COM/IND			Neighborhood: E			Cond		Ad Valorem		SPI R
								Tax Value		Notes
<p>0 ac</p>										

PICTURE	OWNER	TAXABLE DISTRICTS		BUILDING DETAILS		
	FREEDOM RING COMM DBA BAYRING COMM 41 STATE ST ALBANY, NY 12207	District	Percentage	Model:	Roof:	Ext:
PERMITS		Int:	Floor:	Heat:	Bedrooms:	Baths:
Date	Project Type	Notes	Com. Wall:	Stories:	Extra Kitchens:	Fixtures:
			Fireplaces:	Generators:	Base Type:	
			Quality:	A/C:		
				2016 BASE YEAR BUILDING VALUATION	Year Built:	
			Condition For Age:	Physical:	Functional:	%
			Economic:	Temporary:		%

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

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Freedom Ring Communication d/b/a Bayring Comm.
Mailing Address: 41 State Street, Box 37, Albany, NY 12207
Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603-834-0676 (Email) kmullholand@firstlight.net

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

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

Name(s): Carolyn Cole, Esq.
Mailing Address: 18 Bank Street, Lebanon, NH 03766
Telephone Nos.: (Home) _____ (Cell) 603-986-4450 (Work) 603-678-8070 (Email) ccole@coleassociateslaw.com

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
Map: 36 Lot 5 Sub. 0	Pole User		\$9,900

SECTION D. Other Property(ies)

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
None			

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

See attached sheets

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

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

Town Parcel ID# Map 36 Lot 5 Sub. 0 Appeal Year Market Value \$ 0

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

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

Not applicable

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Date: 2/27/17


(Signature)

Jill Sandford
(Print Name)

(Signature)

(Print Name)

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

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

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

Date: 2/27/17

[Handwritten Signature]
(Representative's Signature)

Carolyn Cole
(Print Name)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

**Attachment to Abatement Application to the Town of Lee
Made by Freedom Ring Communication d/b/a Bayring Communications**

Section E. Reasons for Abatement Application

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

1. The Town of Lee (“Town” or “Lee”) has no authority to impose this tax on Freedom Ring Communication d/b/a Bayring Communications (“Bayring”) telecommunication cables as real estate or its occupancy or usage of rights of way located in Lee.
 - A. To the extent that the tax is based on the value of Bayring’s facilities, it is prohibited by state law. *See* RSA 72:8-a; (telecommunications equipment, including wires, fiber optics, and switching equipment, is not taxable as real estate). Bayring does not maintain structures, poles, towers, and conduits employed in the transmission of telecommunication in Lee otherwise taxable as real estate.
 - B. To the extent that the Town has taxed Bayring pursuant to RSA 72:23, I(b) based on Bayring’s occupation or use of the Town’s right-of-way corridor, this statute is unlawful as applied to Bayring. According to the plain language of RSA 72:23, I(b), “it is clear that when a Town’s land is used or occupied by someone other than the Town, the lease or agreement between the Town and the user or occupier must include a provision requiring the user or occupier to pay real estate taxes.” *See Verizon New England, Inc. v. Town of Rochester*, 151 N.H. 263, 268 (2004). As such, an agreement or lease with the Town is the precondition for the lawful assessment of tax for use of the Town’s right-of-way corridor. However, unlike the licensing and/or franchising agreements Lee has presumably executed with incumbent telephone, electric, and cable companies, Lee does not have any such agreement or lease with Bayring to use or occupy the Town’s rights of way that includes a provision requiring Bayring to pay real estate taxes. *See New England Telephone and Telegraph Company v. City of Rochester*, 144 N.H. 118, 120 (1999).
 - C. The Town cannot infer privity of contract with Bayring based on Bayring’s licenses with the principal utility in contract with the Town. *See Indian Head Nat. Bank of Portsmouth v. City of Portsmouth*, 117 N.H. 954 (1977) (holding that municipality cannot tax leasehold interest without statutory delegation of taxing authority.) Accordingly, Bayring does not have a taxable interest in the use of Lee’s rights-of-ways for the purposes of RSA 72:23.
 - D. Based on the above, Lee lacks the necessary statutory authorization to impose any right-of-way tax against Bayring and thus its tax assessment is *ultra vires* because it has never issued pole attachment licenses or any other lease or agreement for occupation of the Town right of way to Bayring which include a provision requiring Bayring to pay real estate taxes. “Towns have no power to assess any tax not authorized by statute, nor to change or modify the public law regarding taxation.” 16 P. Loughlin,

New Hampshire Practice, § 7.03, at 7-6 (2008) (quoting *Mack v. Jones*, 21 N.H. 393 (1850)).

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

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

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

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

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

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

B. The assessed value fails to adequately consider the fractional nature of the property (*i.e.* a right of way).

C. The assessed value fails to adequately consider that Bayring's single cable occupying the right of way is smaller than other cables, and that Bayring only maintains a single cable in the right of way where other occupants have multiple attachments along with additional appurtenances such as utility poles.

D. The assessed value fails to consider the facts, *e.g.*, that: Bayring is not the sole occupant of the rights of way; Bayring does not own the property in fee simple; and that the pole owners hold pole licenses with the Town of Lee, while Bayring and other attachers are licensed by the pole owners to attach facilities to the utility-licensee's poles, conduits *and rights of way* pursuant to pole attachment agreements governed by 47 U.S.C. §224.

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

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

Remit To		2016 LEE PROPERTY TAX - BILL 2 OF 2				
TOWN OF LEE TAX COLLECTOR'S OFFICE 7 MAST ROAD LEE, NH 03861 Temp - Return Service Requested		FREEDOM RING COMM				
		Map	Lot	Sub	Net Value	
		000036	000005	000000	\$ 9,900	
		Parcel Location			Acres	
12% APR Charged After 12/02/2016		Invoice		Summary of Taxes		
Questions on ASSESSMENT must be directed to Assessor/Selectmen (603) 659-5414. SEE BACK FOR IMPORTANT INFORMATION.		2016P02009705		Total Tax:	\$ 290.00	
Billed To		Billing Date		- 1st Bill:	\$ 145.00	
FREEDOM RING COMM DBA BAYRING COMM 359 CORPORATE DRIVE PORTSMOUTH, NH 03801		10/28/2016		- Abated/Paid:	\$ 0.00	
		Payment Due Date		- Vet. Credits:	\$ 0.00	
		12/02/2016		Amount Due:		\$ 145.00
		Amount Enclosed:		PAST DUE AMOUNTS		\$ 539.02

Please return top copy with your payment.

Tax Collector Office Hours		2016 LEE PROPERTY TAX - BILL 2 OF 2			
TOWN OF LEE		FREEDOM RING COMM			
MONDAY 8:00 AM TO 6:00 PM		Map	Lot	Sub	Pg-Line
WEDNESDAY & FRIDAY 8:00 AM TO 4:00 PM		000036	000005	000000	0097-05
603 659-2964		Parcel Location			Acres
Tax Collector: Linda R. Reinhold		POLE USER			0.000
Questions on ASSESSMENT must be directed to Assessor/Selectmen (603) 659-5414. SEE BACK FOR IMPORTANT INFORMATION.		Invoice		Summary of Taxes	

Tax Rates		Assessments		Invoice		Summary of Taxes	
County:	\$ 2.93	Land:	0	2016P02009705	Total Tax:	\$ 290.00	
School:	\$ 18.51	Current Use Credit:	0	Billing Date	- 1st Bill:	\$ 145.00	
Town:	\$ 5.44	Buildings:	9,900	10/28/2016	- Abated/Paid:	\$ 0.00	
State Education:	\$ 2.37	Total:	9,900	Payment Due Date	- Vet. Credits:	\$ 0.00	
				12/02/2016			
				Interest Rate	Amount Due:	\$ 145.00	
				12% APR After 12/02/2016			
				PAST DUE AMOUNTS		\$ 539.02	

Total Tax Rate:	\$ 29.25	Net Value:	9,900
-----------------	----------	------------	-------

Keep this copy for your records.



February 27, 2017

BY OVERNIGHT MAIL



Town of Lee Assessors Office/Town Clerk/Selectmen
7 Mast Road
Lee, NH 03861

Re: Tax Abatement Application of Freedom Communication d/b/a Bayring Communications

Dear Sirs/Madams:

Please find and Abatement Application submitted on behalf of Freedom Communication d/b/a Bayring Communications regarding bill #2016P02009705. Please do not hesitate to contact me if you have any questions.

Bayring was acquired by Oxford Networks in 2015 and on January 4, 2017 TVC Albany, Inc. acquired Oxford Networks. Bayring will now be doing business in New Hampshire as FirstLight Fiber. This change is made to provide a single business presence for all of the companies operating under the TVC Albany, Inc. umbrella.

Please update your records to reflect this change going forward. Please let me know if you have any questions or concerns regarding this change.

Very truly yours,

Gregory Sichak

Enclosures

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2016

INSTRUCTIONS

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

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

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

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

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

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

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

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

ABATEMENT RECOMMENDATION

TO: Select Board
Town of Lee

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

DATE: June 19, 2017

RE: Sara Tracy Deleon Sergi (Collins)
2 Whittier Lane
Lee, NH 03861

Property Tax Map 19 Lot 6-4402
Address: 2 Whittier Lane

Tax Year: 2016
Assessment: \$214,000

The subject is a detached condominium. The reason for the request was applicant's concern with assessment as compared to appraisal indication of \$200,000 as of April 2016 and some building discrepancies. All information provided was reviewed. Property was reviewed by the revaluation company staff and I agree with their assessment change recommendation. As such it is recommended that abatement in the amount of \$512 plus any applicable interest be granted.

Abatement Granted

Abatement Denied

Dated _____

COMMERFORD NIEDER PERKINS, LLC



TO: TOWN OF LEE
FROM: JOHN HATFIELD
SUBJECT: 2016 ABATEMENT REQUEST
DATE: 6/14/17
TAXPAYER: SERGI, SARA
TAX YEAR: 2016 **MAP & LOT #:** 19-6-4402
RECOMMENDATION: GRANT
PREVIOUS ASSMT: \$214,000 **REVISED ASSMT:** \$196,500

REMARKS:


It is my recommendation that this request for abatement be granted. After viewing the property, I have adjusted the lower level to RBF (raised basement finish) as the front of the house is below grade.

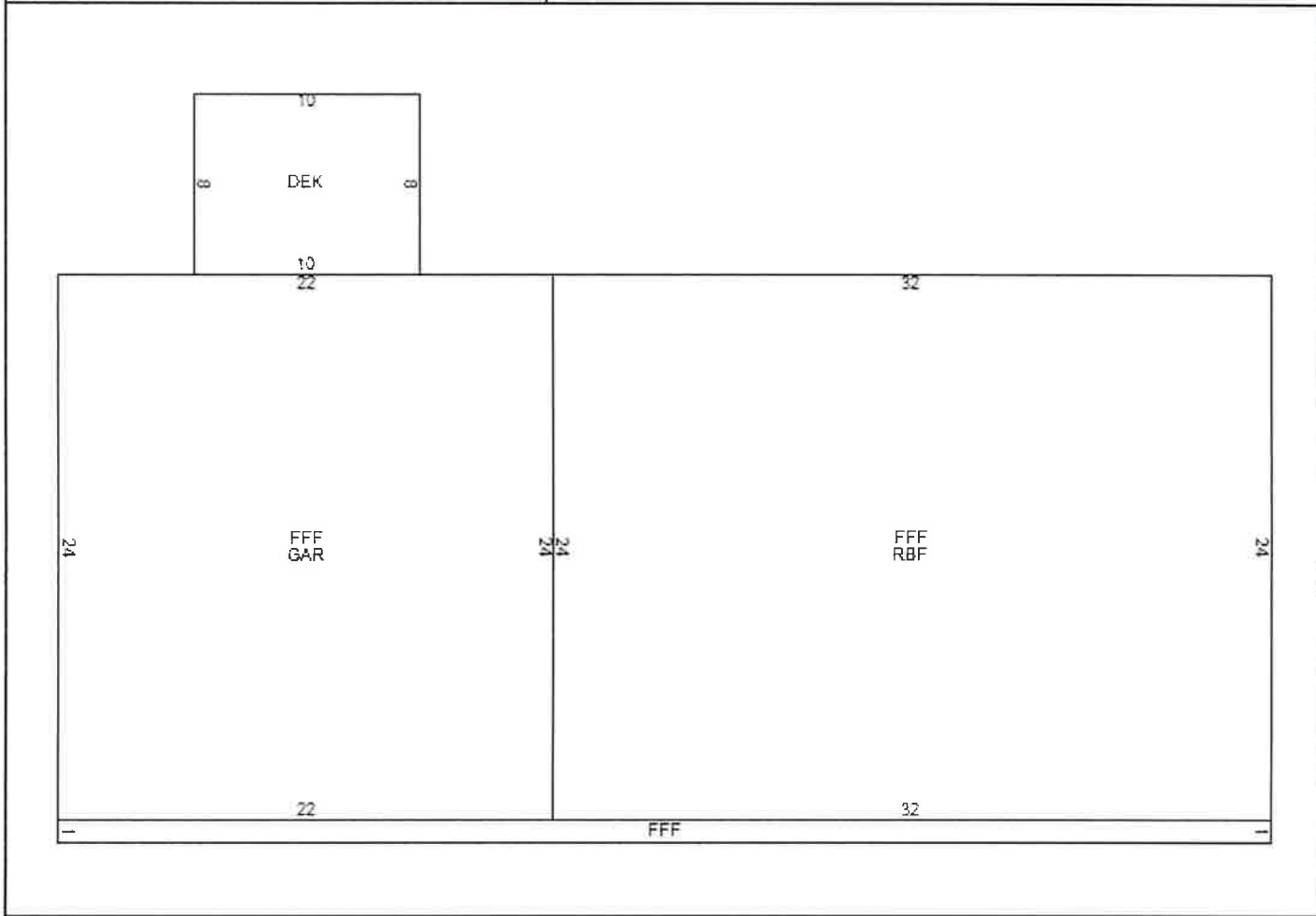
OWNER INFORMATION	SALES HISTORY	PICTURE																		
SERGI, SARA TRACY DELEON 2 WHITTIER LANE LEE, NH 03861	<table border="1"> <thead> <tr> <th>Date</th> <th>Book</th> <th>Page</th> <th>Type</th> <th>Price</th> <th>Grantor</th> </tr> </thead> <tbody> <tr> <td>06/08/2004</td> <td>3010</td> <td>315</td> <td>Q1</td> <td>224,900</td> <td>VOGEL, MARK H</td> </tr> <tr> <td>04/08/1998</td> <td>1995</td> <td>444</td> <td>Q1</td> <td>118,000</td> <td>SCOTT, WHITNEY</td> </tr> </tbody> </table>	Date	Book	Page	Type	Price	Grantor	06/08/2004	3010	315	Q1	224,900	VOGEL, MARK H	04/08/1998	1995	444	Q1	118,000	SCOTT, WHITNEY	
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04/08/1998	1995	444	Q1	118,000	SCOTT, WHITNEY															

LISTING HISTORY	NOTES
05/24/17 JHAB 05/09/16 SM BP-EXT 08/27/12 JQ 1/4 R- EXT 09/23/11 MNIR 2011 REVAL - VALUE CHG P 04/05/10 SM CORRECTION 07/24/07 CRDL 06/26/02 CRRM 04/04/97 BHM	GRAY, UNIT 2; PLAN #51-44 1.0AC LIMITED COMMON AREA 1/6 INTEREST COMMON AREA CORRECT LAND LINE - EXT WELL MAINTAINED; ALL UNITS SIMILAR OUTSIDE; DIFFERENT SET UP INSIDE; 1G; 2011 RVW: ADJ COND AND SITE VALUE. 8/12- EST ADD FLRING TYPE. 05-16 LIST DECK; 2016RVW: TP PROVIDED APPRAISAL - NO CHANGE TO VALUE. 16 ABATE-ADJ 1ST LEVEL TO RBF & ADJ FLOORS

EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Lngh	x Width	Size Adj	Rate	Cond	Market Value	Notes				
									LEE ASSESSING OFFICE			
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features	Land									
2015	\$ 154,000	\$ 0	\$ 30,000	Parcel Total: \$ 184,000								
2016	\$ 149,000	\$ 0	\$ 65,000	Parcel Total: \$ 214,000								
2017	\$ 131,500	\$ 0	\$ 65,000	Parcel Total: \$ 196,500								

LAND VALUATION															
Zone: RES				Minimum Acreage: 1.95				Minimum Frontage: 250				Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
1F RES	0.001 ac	550	E	100	100	100	100		100	65,000	0	N	65,000	CONDO	
	0.001 ac									65,000			65,000		

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS						
	<p>SERGI, SARA TRACY DELEON 2 WHITTIER LANE LEE, NH 03861</p>	<table border="1"> <thead> <tr> <th>District</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	District	Percentage			<p>Model: 2 STORY FRAME COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/PARQUET/LAMINATE Heat: OIL/HOT WATER</p> <p>Bedrooms: 3 Baths: 2.0 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG</p> <p>Com. Wall: Size Adj: 1.0117 Base Rate: RSA 76.00 Bldg. Rate: 0.9816 Sq. Foot Cost: \$ 74.60</p>		
District	Percentage								
PERMITS									
<table border="1"> <thead> <tr> <th>Date</th> <th>Project Type</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			Date	Project Type	Notes				
Date	Project Type	Notes							



BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1350	1.00	1350
GAR	GARAGE ATTCHD	528	0.45	238
RBF	RAISED BSMNT	768	0.50	384
DEK	DECK/ENTRANCE	80	0.10	8
		2,726		1,980

2016 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 147,708
Year Built:	1997
Condition For Age:	AVERAGE 11 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	11 %
Building Value:	\$ 131,500

RECEIVED
7 2016
TOWN OF LEE, NH
SELECTMAN'S OFFICE

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2016

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
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3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

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

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): SARA TRACY COLLINS (formerly known as Sara Tracy deLeon Sergei)

Mailing Address: 2 WHITTIER LN LEE NH 03861

Telephone Nos.: (Home) 659-3086 (Cell) _____ (Work) _____ (Email) SARA1961@aim.com

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

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

Name(s): _____

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>map 000019</u>	<u>(lot) 000006 (sub 004402)</u>	<u>2 WHITTIER LN LEE NH 03861</u>	<u>detached "condo" # 214,000</u>

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):

1. physical data – incorrect description or measurement of property;
2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

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

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

(Attach additional sheets if needed.)

Square footage of my home is less than the other
5 "condos" on Whittier due to basement is below grade
+ sq. footage is 1350 sq ft. - estimate of value at \$200,000
per appraiser for CITIBANK Greg Colby on 4/15/16
(Town has appraisal at \$214,000) 2

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

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

Town Parcel ID# 2 Whittier Ln LLC NJ Appeal Year Market Value \$ 200,000

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

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

See prior page & attached appraisal report

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Date: 12/7/16

Sara Mary Collins
(Signature) (Form. 1600 as Sara Mary de la Cruz Serrano)

(Signature)

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

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

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

Date: _____

(Representative's Signature)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Memo

To: Select Board
Town of Lee

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

Date: June 26, 2017

RE: Religious Exemption Application

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

Exemption Granted

Exemption Denied

Dated _____

The State of New Hampshire

List of Real Estate on which Exemption is Claimed

RECEIVED
APR 03 2017

TOWN OF LEE, NH

Pursuant to RSA 72:23-c

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

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

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

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

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

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

4. Under which section is applicant requesting exemption: (An organization may not claim multiple exemptions under separate provisions of RSA 72:23)
RSA 72:23, III (religious) RSA 72:23, IV (educational) RSA 72:23, V (charitable)

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

5. Is the applicant organization organized or incorporated in New Hampshire (Yes No
Does it have a principal place of business in this state (Yes No). If yes, where:
17 MAST ROAD, LEE, NH 03861 603-659-8069
ADDRESS TELEPHONE NUMBER

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

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

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



Memo

To: Julie Glover
Town Administrator
Town of Lee

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

Date: April 18, 2017

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

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

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

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

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

If so, give date. _____

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

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

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

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

EXAMPLE:

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



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

June 27, 2017

William E. DuVall
Lee Church Congregational, Inc.
17 Mast Road
Lee, NH 03861

RE: Tax Exemption Application

Dear Mr. DuVall:

The Select Board has carefully reviewed your application for a property tax exemption under NH RSA 72:23, III and has voted to grant the exemption for the 2017 tax year.

However, going forward, the Board will require sufficient information with regard to the Lee Hill Early Learning Center next year and in years subsequent for the purpose of analyzing future exemption requests. Therefore, please provide full and complete information as to the LHELIC operations, including but not limited to:

- (a) whether the income and profits of the LHELIC are kept in a separate bank account and used for LHELIC purposes, or whether the income and profits are commingled with other church funds;
- (b) a breakdown of students by age group at LHELIC;
- (c) copies of the daily schedules for the LHELIC;
- (d) a copy of the yearly curriculum for LHELIC and the copies of texts used to create the curriculum;
- (e) a breakdown of all staff, including the staff's experience and education levels;
- (f) any limiting criteria for admission (i.e. are they capable of providing services to children with disabilities);
- (g) protocols for assessing and intervening in children with disabilities;
- (h) requirements for continuing education for staff;
- (i) whether the staff is evaluated and the frequency;
- (j) how children are assessed and with what frequency; and
- (k) the involvement of parents, including whether there are regular parent-teacher conferences.

We would also like to meet with you before next April to negotiate and execute a PILOT Agreement in recognition of the services provided by the Town from which you benefit, such as police and fire protection, snow plowing, and road maintenance.



TOWN OF LEE

Office of the Select Board
7 Mast Road
Lee, New Hampshire 03861
(603) 659-5414

Page 2 of 2

June 27, 2017

Lee Church Congregational, Inc.

Please feel free to contact me if you have any questions.

Sincerely,

Julie E. Glover
Town Administrator

Cc: file

Memo

To: Select Board
Town of Lee

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

Date: June 26, 2017

RE: Charitable Exemption Application

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

Exemption Granted

Exemption Denied

Dated _____

Memo

To: Julie Glover
Town Administrator
Town of Lee

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

Date: April 18, 2017

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

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

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

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

The State of New Hampshire

RECEIVED
APR 14 2017
TOWN OF LEE, NH

List of Real Estate on which Exemption is Claimed

Pursuant to RSA 72:23-c

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

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

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

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

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

3. In what municipality is this exemption claimed? Lee

4. Under which section is applicant requesting exemption: (An organization may not claim multiple exemptions under separate provisions of RSA 72:23)
RSA 72:23, III (religious) RSA 72:23, IV (educational) RSA 72:23, V (charitable)

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

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

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

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

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

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

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

If so, give date. January 5, 1981

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

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

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

Tax Map & Lot No.	Property Description	Primary Use and its extent or duration	Other Use and its extent or duration
03/01/02	1.86 acres of land	year round support of infant, toddler, preschool & kindergarten care	
03/01/02	front building	80% child care year round 20% administrative office	
03/01/02	back building	45% child care year round 5% administrative office	

EXAMPLE:

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

The State of New Hampshire

CHARITABLE ORGANIZATION FINANCIAL STATEMENT

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

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

1. In what municipality is this exemption claimed? Lee, NH
2. Name of Organization or Society Growing Places Early Education and Youth Recreation
3. Name(s) and Address(es) of the Principal Officers:
Jessica Starkey, Board Chair 13 Riverview Rd Durham NH 03824
Chris Regan, Board Treasurer 16 Little Hale Rd Durham, NH 03824
Deb Cuddahy, Executive Director 50 Pinkham Rd Lee NH 03861
4. Internal Revenue Service Identification Number: 02-0333489
5. Date of Registration or Incorporation with the N.H. Secretary of State:
1978
6. Attach financial statement or best evidence available of the organization's source of income and expenditures in the preceding fiscal year.
7. If the organization or society files INTERNAL REVENUE SERVICE FORM 990, or other similar non-profit informational return, please enclose a copy.

(Treasurer,

Signature: Deb Cuddahy

or Principal Officer)

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

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

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

Independent Auditor's Report

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

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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

Report on Summarized Comparative Information

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



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

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

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

See accompanying notes to financial statements.

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

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

See accompanying notes to financial statements.

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

	Parkman Preschool	Woodside Preschool	School Age	Total Program	Management and General	Fundable	2016 Total Expenses	2015 Total Expenses
Expenses								
Salaries	\$ 381,401	\$ 188,838	\$ 78,816	\$ 624,953	\$ 148,390	\$ 5,293	\$ 778,478	\$ 787,877
Employee Benefits	32,140	18,854	5,778	56,772	17,375	-	74,147	86,717
Payroll Taxes	27,087	14,300	5,872	47,239	11,222	386	58,827	59,230
Workstudy payroll	24,707	25,014	7,289	57,010	-	-	57,010	27,185
Direct program costs	18,485	9,858	12,224	40,573	-	4,318	44,894	44,102
Supplies	8,889	8,178	12,919	27,902	14,170	-	42,001	35,887
Depreciation and amortization	11,828	22,841	-	33,868	872	-	34,438	34,851
Repairs and maintenance	5,111	18,068	533	15,712	22,327	-	38,039	47,210
Rent	-	38,828	2,400	35,926	-	-	35,926	34,085
Insurance	7,282	3,897	1,582	12,661	10,987	118	23,968	30,985
Interest	-	-	-	-	18,581	-	18,581	18,485
Professional Fees	-	-	-	-	11,580	-	11,580	11,440
Utilities	8,784	-	-	8,784	5,618	-	14,370	14,823
Miscellaneous	-	343	251	594	1,336	4,384	6,294	1,729
Staff development	-	-	-	-	5,592	-	5,592	6,052
Strategic Planning	-	-	-	-	8,000	-	8,000	-
Advertising and marketing	-	-	-	-	-	3,380	3,380	3,731
Telephone	680	682	578	1,821	888	680	3,270	2,897
Bad Debts	-	-	-	-	1,921	-	1,921	7,786
Dues and subscriptions	-	-	-	-	1,181	-	1,181	1,597
Total Expenses	\$ 605,371	\$ 392,679	\$ 128,839	\$ 963,985	\$ 278,630	\$ 18,380	\$ 1,260,985	\$ 1,281,283

See accompanying notes to financial statements.

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

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

See accompanying notes to financial statements.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2016

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

Nature of Business

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

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

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

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2016

Nature of Business-Continued

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

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

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2016

Financial Statement Presentation

The Organization accounts for contributions received, and presents its financial statements in accordance with, Financial Accounting Standards Board Accounting Standards Codification No. 958 (ASC 958), *Not-for-Profit Entities*. In accordance with ASC 958, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted, depending on the existence and/or nature of any donor restrictions. Additionally, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. At August 31, 2016 and 2015 the Organization had no permanently restricted net assets.

Method of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

The accounts of the Organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds have been combined and presented for the Organization as a whole in accordance with Accounting Standards for *Not-For-Profit Entities – Presentation of Financial Statements*.

Summarized Comparative Financial Statements

The financial information shown for 2015 in the accompanying financial statements is included to provide a basis for comparison with 2016 and presents summarized totals only. Such information does not include sufficient data to constitute a presentation in conformity with generally accepted accounting principles.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2016

Revenue Recognition

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

Cash and Cash Equivalents

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

Accounts Receivable

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

The Organization uses the allowance method to recognize uncollectible accounts.

Property and Equipment

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

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

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2016

Intangible Assets

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

Use of Estimates

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

Income Taxes

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

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

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

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS AUGUST 31, 2016

Donated Services

Donated services are recognized as contributions in accordance with ASC 958 if the services (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. No amounts have been reflected in the financial statements for donated services since services received do not meet the aforementioned criteria; however, 61 volunteers have donated approximately 520 hours of time to the Organization's activities.

Functional Allocation of Expenses

The cost of providing the program services and other activities has been summarized on a functional basis in the statement of activities. Accordingly, costs have been allocated among the programs and other activities benefitted.

Restrictions on Assets

Temporarily-Restricted Net Assets

Temporarily-restricted net assets at August 31, 2016 and 2015 are restricted for future programs and are expected to be released from restriction within one year.

Permanently-Restricted Net Assets

Permanently-restricted net assets are used to account for contributions received from donors directing that the principle be retained and only the income derived therefrom be used to support the general operations of the Organization.

Release of Restrictions

When a restriction expires or is fulfilled, temporarily restricted assets are reclassified to unrestricted net assets.

Compensated Absences

Employees of the Organization are entitled to paid vacations, sick days and other time off depending on job classification, length of service and other factors. The Organization's policy is to recognize the costs of compensated absences when paid to the employees.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2016

Restricted and Unrestricted Revenue and Support

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

Contributions and Unconditional Promises to Give

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

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

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

Advertising

Advertising costs are expensed as incurred.

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2016

Retirement Plan

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

NOTE 2. PROPERTY AND EQUIPMENT

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

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

NOTE 3. TUITION DEPOSITS

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

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2016

NOTE 4. LONG TERM DEBT

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

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

Future repayments on long term debt are scheduled as follows:

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

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2016

NOTE 4. LONG TERM DEBT-CONTINUED

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

NOTE 5. OPERATING LEASE COMMITMENTS

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

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

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

Future approximate minimum lease payments are as follows:

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

GROWING PLACES EARLY EDUCATION AND YOUTH RECREATION

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2016

NOTE 6. CONCENTRATION OF CREDIT RISK

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

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

Note 7. PAYROLL REIMBURSEMENT

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

NOTE 8. SUBSEQUENT EVENTS

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



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

June 27, 2017

Deb Cuddahy
Growing Places Early Education and Youth Recreation
56 Pinkham Road
Lee, NH 03861

RE: Tax Exemption Application

Dear Ms. Cuddahy:

The Select Board has carefully reviewed your application for a property tax exemption under NH RSA 72:23, IV and has voted to grant the exemption for the 2017 tax year.

The Board reserves the right to continue to assess the applicability of the exemption in regard to the space accorded to the infant and toddler daycare function and, in recognition of that, would like to meet with you before next April to negotiate and execute a PILOT Agreement that reflects a fair payment for the services provided by the Town to your organization, such as police and fire protection, snow plowing, and road maintenance.

Please feel free to contact me if you have any questions.

Sincerely,

Julie E. Glover
Town Administrator

Cc: file



June 29, 2017

Chief Scott Nemet
Lee Fire and Rescue Department
20 George Bennett Rd
Lee, NH 03861

Dear Chief Nemet,

Included with this letter, please find the emergency dispatching services contract for the 2017-2018 fiscal year. As discussed in our stakeholder meeting in March, some changes have been made to update the contract to meet both your needs and those of the dispatch center. The changes made are as follows:

- Any change to billing structure and/or cost will be provided to the town with 1 year notice
- Addition of dispatcher detail rate in the event that a town staffs a command post and requests a UNH Dispatcher to operate
- For those agencies to which applicable, language regarding payment for IMC/Zeurcher Technologies software, equipment and service.

As agreed in the same meeting, notice of one year will be provided in the event of any change to the cost of dispatching services and/or to the formula used to justify a change. Chief Dean and I have been working on possible solutions to reach a fair and equitable formula to use in years going forward. Without further input from each stakeholder department, we have decided not to make any changes for the 2018-2019 fiscal year. We will be reaching out to you in the near future to work towards a solution.

This letter will serve as notice that the cost for Lee Fire and Rescue for the 2018-2019 fiscal year will be \$8,445.00. If you feel this figure has been reached in error, or you would like to speak further regarding the formula used to reach this number, please contact me or Chief Paul Dean.

On behalf of the UNH Dispatch Center staff, thank you for your support and cooperation. As always, if there is anything that we can do to serve you or the Town of Lee, please let us know!

Sincerely,

Mary P. Sylvia
Assistant Director of Public Safety Technology & Emergency Communications

COMMUNICATION SERVICES MEMORANDUM OF AGREEMENT

BETWEEN

THE TOWN OF LEE

AND

THE UNIVERSITY OF NEW HAMPSHIRE POLICE DEPARTMENT COMMUNICATIONS
CENTER

FROM JULY 1, 2017 THROUGH JUNE 30 2018

The following agreement between the Town of Lee, New Hampshire and the University of New Hampshire Police Department Communications Center, unless otherwise stipulated, shall remain in effect from July 1, 2017 through June 30, 2018. The UNH Communications Center agrees to provide 24 hour emergency dispatching services for the Lee Fire Department, Lee Rescue Service and dedicated emergency telephones and radio dispatching for the aforementioned emergency service unit.

The cost associated for the emergency dispatching services shall be based upon the percentage of total calls for service that the community generates during the previous year in relation to the total communications. Based on your town's percentage of total calls, the calculated user fee for 2017-2018 is \$8,445.00. Any changes to this billing structure will be provided to the Town of Lee with at least 1 year notice.

The total sum of \$8,445.00 shall be due to the Alarms Monitoring Account, payable to UNH, is due within thirty (30) days of the effective date of this agreement, unless other written arrangements have been made with the UNH Police Chief.

All costs associated with the emergency telephone installations, maintenance, and supporting equipment shall be the direct responsibility of the individual emergency services units.

It is agreed that if an exceptional extended emergency occurs within the Town of Lee, (excepting University property) which requires additional personnel to be placed in the Communications Center for dispatching coverage, the Town of Lee will reimburse the Communications Center for all associated extra costs incurred. In addition, if there is a scheduled event in the Town of Lee which requires a command post or similar facility and a dispatcher is required, UNH Communications personnel will be given the opportunity to fill that position. The dispatcher will be paid a detail rate of \$33.00 per hour plus administrative fees.

The UNH Communications Center will generate a dispatch call for service for each call including all pertinent information and entries such as time call is received, caller information,

time dispatched, time arrived, call cleared and other similar notations. The Dispatch Center will forward a summary of calls dispatched to the receiving agency when requested. Records maintained by the dispatch center for records checks, license checks, and NCIC checks will be available to law enforcement agencies only.

Dispatching procedures for the Lee Fire and Rescue Departments will be developed jointly by the department head and the Communication Center Supervisor. Procedures of issue remaining unsolved will be referred to the University of New Hampshire Chief of Police.

The UNH Police Department will maintain control of its personnel including scheduling, recruitment, selection, discipline and evaluation of performance. In all situations where a conflict in procedures arises, the policy and procedures of the UNH Police Department will be controlling.

The UNH Communications Center will hold harmless and indemnify the Town of Lee and its personnel from any and all liabilities, arising in the provision of dispatch service, cause by a negligent act of the Communications Center personnel.

The UNH Communications Center agrees to provide a rider to its liability insurance policy in the amount of \$1,000,000, naming the Town of Lee as an additional insured, and to supply the Town of Lee with a copy of this rider as soon as possible. Likewise the Town of Lee will provide to the UNH Communications Center the same indemnification and insurance provisions as specified in this section.

It is mutually agreed that this Memorandum of Agreement is acceptable to the UNH Communications Center and the Town of Lee, and may be cancelled by either party to the agreement upon one (1) year written notice.

If any section of this Agreement is held invalid by judicial ruling, said invalidation shall not have bearing upon any other section contained therein.

It is further agreed that this Memorandum of Agreement may be amended from time to time by the signatories thereto; such amendments must be in writing, signed, witnessed, and notarized, to be effective.

This agreement supersedes any previous agreement between the above named parties for the like services, and represents the complete and final agreement between the parties.

UNH Communications Center

Town of Lee

 6/29/17

Paul Dean
Executive Director of Public Safety
University of New Hampshire Police Dept.

Board of Selectmen, Chairman Date

Board of Selectmen, Member Date

Board of Selectmen, Member Date

 6/30/17
Lee Fire and Rescue Chief Date



State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5000
www.revenue.nh.gov



MUNICIPAL AND PROPERTY
DIVISION
Stephan W. Hamilton
Director

Josephine Belville
Assistant Director

John T. Beardmore
Commissioner

Lindsey M. Stepp
Assistant Commissioner
June 20, 2017

Board of Selectmen
Town of Lee
7 Mast Road
Lee NH 03861

Re: 2016 Cyclical Update of Assessments

Dear Members of the Board,

The Department of Revenue Administration, pursuant to RSA 21-J:11, is charged with the responsibility of monitoring statistical updates and supporting municipalities with revaluation and general assessing contract negotiations and compliance. As the Department of Revenue Administration's (DRA), monitor for the Town of Lee, I have reviewed the following list of tasks that Commerford Nieder & Perkins, LLC Inc. (CNP), under-took with the town of Lee relative to the International Association of Assessing Officers (IAAO) standards for real property revaluations. The Department has checked all the items below for compliance with applicable State Statutes, Revenue 600 Rules and Assessment Standards Board's (ASB) guidelines. The following is my report of the 2016 statistical update.

This final report is not intended to render an opinion on any individual assessment. It is meant to give an overall review of the general assessment procedures utilized by CNP and compare the end result with the measures of dispersion, bias and central tendency as recommended by the IAAO. These statistics are typically used to test the results of the revaluation. Those properties with individual assessment issues are best remedied by the abatement process at the local level or by the judicial process as with the Board of Tax and Land Appeal or the New Hampshire Superior Court at the state or county level.

PHASE 1 includes the following: Review of the Assessing Contract, public relations plan, tax maps, and list of DRA certified employees, adequate insurance, and adequate bonding.

CNP entered into a contract with the town of Lee on January 4, 2016 for a statistical update of the town's inventory. The 2016 assessing contract included provisions for the re-measure and list of all sale properties that occurred between 4-1-2014 and 3-31-2016. In conjunction with a review of the sale properties a drive by inspection of the remaining inventory was conducted in order to ensure consistency among Lee's various neighborhoods. The DRA received the assessing contract on February 19, 2016. The contract listed the assessing functions as well as an outline explaining measures to be employed in conducting the statistical update. The initial

TDD Access: RelayNH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

meeting with CNP occurred on February 22, 2016. At that time a general time line was established for the collection of data, analysis, preliminary values, informal hearings and the finalization on assessed values.

PHASE 2 includes: data-collection, quality control procedures and call back compliance.

In accordance with the 2016 assessing contract, data collection methods, quality control and call back compliance are defined as follows. A general listing guideline developed by CNP was used as the standard guideline and adjusted with information relative to the town of Lee. During this phase, the DRA reviewed 12 randomly sampled properties and determined that measuring and listing procedures was adequately performed. These properties were selected because they were sold within the last several years and were used in the 2016 sales analysis. The DRA utilized a grading sheet (PA-45 & 46) for the various data elements that had an effect in determining individual assessments. These elements include the size, condition and quality of the improvements as well as site value and amenities. These data elements are applied to the computer assisted mass appraisal (CAMA) system with the intent of calibrating an assessing model that can be applied to the remainder of the town's inventory and reflect current market conditions. Please reference the Sales Monitoring report sent to the Board on October 28, 2016.

PHASE 3 includes: valuation analysis, neighborhood delineation, valuation notice, informal hearings, and final valuation adjustments.

The 2016 valuation analysis can be found in the Uniform Standards of Professional Appraisal Practices (USPAP) report submitted to Lee as well as the DRA by CNP on February 19, 2017. The USPAP manual is an important tool as it helps in understanding how values were derived for the various strata groups and neighborhoods within the town. The valuation analysis list the sales utilized (qualified) in arriving at the updated assessed values. Also of note is a list of unqualified sales and their exclusion codes. A listing of qualified and unqualified sales is noteworthy as it serves to describe the sales that were considered in the final analysis as well as the sales that were discarded. The reason for discarding a sale is typically because it was not representative of the local real estate market or, a non "arms length" transaction. It is important to understand the reason for disqualifying a sale as this adds confidence that the final value conclusions are reasonable and transparent. A list of unqualified sales was subsequently submitted to the Department on 2/1/16.

A neighborhood delineation map is an assessing tool that denotes individual neighborhoods within a town and a typical site value within the neighborhood. A delineation map helps in understanding location factors unique to separate to defined neighborhoods. These location factors may include neighborhoods with higher value amenities such as views, water frontage or the preponderance of higher end homes. Conversely, the map will indicate neighborhoods that have lower predominant values. As an example, these neighborhoods may include residential sections with a high traffic count or near commercial/industrial zones.

While there was no neighborhood delineation map included in the USPAP report, a site index table was included. The table was sectioned off in such a way as to identify properties that were indicative of the individual neighborhoods within the town of Lee.

PHASE 4 includes: USPAP report, sales book, sales ratio studies and timeline adherence.

The sales ratio study is a tool used to gauge the results of the revaluation. Typically and in accordance with the International Association of Assessing Officials (IAAO) the median ratio, coefficient of dispersion (COD) and price related differential (PRD) are developed. As a means of full and true comparison, the DRA ratio study is utilized in order to test the results of the recent update in Lee's assessed values. The DRA ratio study is the preferred method of comparison because it utilizes the same time period from year to year. Typically, the DRA time period extends from October 1, through September 30 of each year.

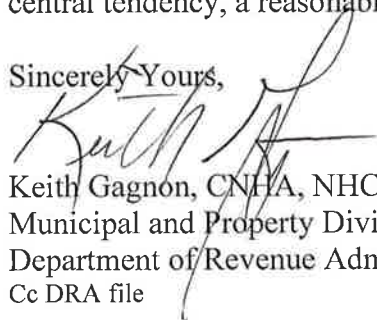
The IAAO recommends the use of the median ratio, which is the midpoint or middle ratio when the sales ratios are arrayed in order of magnitude. The overall level of assessment for all parcels in the Town should be within 10 percent of market value (100%) that is, between 90% and 110%. Lee's 2015 median ratio calculated by the DRA prior to the revaluation was 94.19% and the final town wide ratio using the same time period, after the revaluation is 96.3%. Upon completion of the revaluation, the overall assessing ratio was increased and local assessed values are more accurately aligned with current market conditions within the town.

IAAO also recommends using the coefficient of dispersion (COD) as the measure of uniformity in a ratio study. Low COD's (15.0 or less) tend to be associated with good appraisal uniformity and COD's above 20 indicate poor uniformity. Lee's 2015 COD calculated by the DRA was 8.84 and after the completed revaluation the overall COD was reduced to 5.38.

The price related differential or PRD is a measure of vertical equity and test for bias in high or low value properties. A range of .98 to 1.03 is the acceptable IAAO guideline. Lee's PRD as calculated by the DRA for 2015 was 1.04. After the revaluation in 2016, the PRD decreased to 1.02.

In conclusion, it is the Department's intent that the Lee Board of Selectmen recognize that the assistance the DRA provides in the monitoring and reporting of a revaluation enables the town to have a reasonable level of assurance that overall uniformity and proportionality among taxpayers was achieved. After a monitoring and the analysis of statistical measures of dispersion, bias and central tendency, a reasonable and transparent assessment effort is evident.

Sincerely Yours,



Keith Gagnon, CNHA, NHCR
Municipal and Property Division
Department of Revenue Administration
Cc DRA file