

Town of Moultonborough

Board of Selectmen

Meeting Agenda

Thursday, February 1, 2024

5:00 P.M.

6 Holland St. Moultonborough, NH

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. PUBLIC HEARING

- A. Capital Improvements Program Committee FY '25-30 report

IV. REVIEW / APPROVAL MINUTES

- A. Date(s): 1/18/2024 (+N/P)

V. CONSENT AGENDA

- A. Town of Sandwich, Moultonborough, and Tamworth, Consent Decree (updated)
 - i. Note: Town of Sandwich petition regarding town boundary dispute pursuant to RSA 51:7)
- B. DRA – PA -29 Forms (Tax Credits/Exemptions)
- C. Shannon Cemetery Lot Purchase

VI. NEW BUSINESS

- A. Scout Chambers – Boy Scout Troop 142
- B. Fiscal Year '24-25 Department Budget Presentations
 - i. Finance Director
- C. Moultonborough Milfoil Committee
 - i. Solitude Lake Management Services Contract
- D. Town Administration/Land Use
 - i. Village Gateway Signs
- E. Town Assessing
 - i. Abatements Credit Refunds (Motion to Approve)
 - a) Lakes Region Water Company
 - a. MBLU #071-001; Emerson Path (\$148)
 - b. MBLU #071-006; 451 Governor Wentworth Hwy. (\$384)
 - c. MBLU #071-015; 420 Governor Wentworth Hwy. (\$564)
 - d. MBLU #072-092; Paradise Drive (\$22)
 - e. MBLU #072-093; Paradise Drive (\$22)
 - f. MBLU #072-094; Paradise Drive (\$22)
 - g. MBLU #072-095; Paradise Drive (\$606)
 - h. MBLU #093-030; Fawn Lane (\$23)
 - i. MBLU #272-030; Tall Pine Road (\$215)
 - b) MBLU #266-032; Nine Acre Island (\$524)

VII. OTHER BUSINESS

VIII. CITIZEN INPUT

IX. NON-PUBLIC SESSION

- A. RSA 91-A: 3, II (a)
- B. RSA 91-A: 3, II (b)
- C. RSA 91-A: 3, II (a)

Any person with a disabling condition who would like to attend this public meeting and needs to be provided reasonable accommodations to participate please contact the Moultonborough Town Hall at 603-476-2347 so accommodations can be made.



TOWN OF MOULTONBOROUGH

CAPITAL IMPROVEMENTS PROGRAM

COMMITTEE (CIPC)

TO: Board of Selectmen
FROM: Cody Gray, CIPC Chairman
RE: Capital Improvements Program (CIP)
DATE: January 24, 2024

In keeping with the purpose and intent of the Capital Improvements Program Committee (CIPC) to plan for the orderly implementation and financing of a program of capital improvements in a manner which meets the needs of the Town and School Administrative Unit #45 (“SAU 45” or “the SAU”), while minimizing fluctuations of the tax rate and the impact thereon upon the taxpayers, we hereby submit for your consideration our proposed Capital Improvements Program (CIP) Report for Fiscal Years 2025-2030. This will be a challenging budget year for the town. Significant capital expenditures are proposed by the Town, and the School Board is planning for substantial renovations at Moultonborough Central School (MCS) and Moultonborough Academy (“MA” or “the Academy”).

SAU 45 is initiating a major facilities upgrade and the CIPC commends the School Board for proactively addressing necessary, long overdue facilities upgrades. The SAU has identified a total of \$24,393,363 submitted for the 6-year program period, where \$10,668,303 was proposed for the Fiscal Year 2025 Warrant (July 2024-June 2025). While this report cannot reflect all the individual views of the committee members, the collective evaluation of these projects is summarized below. Data presented on January 23, 2024, identified immediate needs for boiler replacements at the Academy which are now planned for summer of Fiscal Year 2025 in the amount of \$1,059,882. A warrant is being proposed for LED lighting upgrades at both schools, roof replacement, kitchen renovation and HVAC equipment at MCS, and other improvements. This first tranche totals \$8,153,211. The SAU also intends to bring separate warrant articles—one for bonding and one for lease—for solar at only the Academy in the amount of \$1,455,210.

For Fiscal Year 2025 (July 2024-June 2025), town departments requested 22 capital projects totaling \$6,375,520. Seventeen of the 22 town projects submitted for consideration by the CIPC this year have been deemed to meet the criteria of Class 1, 2, or 3 recommended projects, although some Class 3 projects (i.e., Cemetery Columbarium \$230,000 and Police Capital Reserve Fund \$50,000) have been purposely deferred to outer years to facilitate a more level tax rate impact.

The CIPC ranked the projects utilizing a mean of the weighted scoring by the five voting members. The committee classified one project as Class 1 - Priority Need (for health and safety); ten projects as Class 2 - Justified Need (to sustain basic level & quality of services); and eight projects as Class 3 – Desirable (to improve quality and level of service). The CIPC recommends approval of these seventeen ranked projects. Three projects have been ranked as Class 7 (not recommended at this time) and will need further review in subsequent years. The sum of all recommended Fiscal Year 2025 projects is \$5,377,950. Included are two Capital Reserve items—\$20,000 for the Library Building Capital Reserve Fund (CR159) and \$150,000 for the Fire Fighting Capital Reserve Fund (CR106)—that are recommended for annual addition to Trust Fund Capital Reserves. All projects submitted have been deemed to have a tie-in to the Master Plan. The estimated tax impact of the recommended town capital items is \$0.63/\$1000 valuation (versus \$0.45 last year), although unknown changes in property valuations over the coming year could impact those estimates. The estimated tax impact of the proposed School capital items is \$.25 - \$.30/\$1000 valuation.

We began the CIP process this year on November 2, 2023. In several subsequent meetings, the Committee met with department leaders to learn from their project presentations and ask pertinent questions on the sixteen submitted projects. The Fiscal Year 2025 proposed projects are described in further detail within this report, are compared on a ranking compilation matrix and are assigned priority codes for classification purposes. Funding sources are identified for your consideration.

As previously noted, the CIPC does not recommend at this time (Class 7) three of the proposed town projects: Department of Public Works (DPW) Truck Wash Hydro-Blaster facility costing \$540,000, DPW Ice Rink Sweeper for \$85,000, which will be unnecessary if the ice rink roof is approved, and the Waste Management Facility sliding entrance gate for \$30,000. These projects represent \$655,000 of proposed costs which will potentially need further review and justification in future years.

Looking ahead, the community will continue to have sizeable capital needs in the coming years. A study to consider expansion of the Waste Management Facility is underway, and the CIPC anticipates a significant capital request in the next one to two years. In Fiscal Year 2030, the Fire Department has programmed the replacement of another fire engine, at a projected cost of \$2.3 million. And the DPW has requested a sustained increase in annual road funding. These are in addition to regularly scheduled replacements of Town Police and DPW equipment. Additionally, the Library has indicated its annual capital funding needs will be increasing, beginning in 2025, to plan for replacement of old HVAC systems and roofing. In discussing the specific elements of the SAU plan, the committee fully supports the Fiscal Year 2025 boiler replacement need.

The CIPC thanks our dedicated department leaders and SAU45 leaders who made thorough presentations of their projects and provided additional information as requested by the Committee. Thanks also to our ex-officio members, Town Planner Dari Sassan, Town Administrator Charles Smith, and Finance Director Heidi Davis, for their contributions to our meetings and administrative support of this effort; and all other staff who had a hand in assisting our committee.

Capital Improvements Program Committee:

Cody Gray	Member & Chair	Community At-Large
Mary Phillips	Member & Clerk	Advisory Budget Committee
Frederick Van Magness	Member	Community At-Large
Jonathan Tolman	Member	Board of Selectmen
Peter Claypoole	Member	Planning Board
Jean Beadle	Alternate Member	Board of Selectmen
Sandra Kelly	Alternate Member	Planning Board

PROPOSED CAPITAL PROJECTS FOR FISCAL YEAR 2025 OVERVIEW & COMMENTS

Below is an overview of the recommended projects by department with a brief description, the proposed project cost, class, rank, and recommended funding sources from the Capital Improvement Program Committee. The Class Definitions are broken down as follows:

- Class 1:** Priority - need immediately for health and safety
- Class 2:** Justified - need to sustain basic level and quality of service
- Class 3:** Desirable - need to improve quality and level of service
- Class 4:** Unprogrammed, not enough information provided to evaluate need
- Class 5:** Prior Approved Expense (Lease Payment)
- Class 6:** Not Considered
- Class 7:** Not Recommended at this time

Board of Selectmen

Project Title: **Board of Selectmen - Sanitary Sewer Study**

Project Cost: \$30,000

Class: **2**

Rank: **15**

Recommended Funding: **Taxation**

Description: Conduct an engineering feasibility study for potential expansion of sanitary sewers along the Route 25 and Route 171 corridors.

Project Title: **Board of Selectmen - Use of Unassigned Fund Balance**

Project Cost: \$500,000

Class: **Not assigned**

Rank: **Not ranked**

Recommended Funding: **Fund Balance (DPW Project - Garage Expansion for allocation)**

Description: To minimize the overall impact to the tax rate and attempt to level the rate year over year, the committee has recommended that the Board of Selectmen devote \$500,000 from the 12/13/2024 available fund balance to offset project costs, even if it means going below policy #32 guidelines of 12.5% retained. Fund balance is recommended to be applied to DPW Garage expansion. However, if maintenance bay is eliminated, then this may not be needed.

Department of Public Works

Project Title: Department of Public Works – Road Projects

Project Cost: \$1,900,000 Revised by CIPC to \$1,400,000

Class: **2**

Rank: **2**

Recommended Funding: **Taxation**

Description: Roadway construction and rehabilitation includes major repairs to road surfaces, base gravels, and drainage facilities, while asphalt preservation extends the pavement life cycle of roads that are still in good condition. Roads are selected based on the Road Surface Management Study, an in-house evaluation, and visual inspection. The programmatic treatment cycle for each paved road is 5-6 years. The CIPC also recommends that the full impact of Highway Block Grants be added to the \$1.4 million approved allocation.

Project Title: Department of Public Works – 55K GVW Dump Truck w/Plow & Sander (Replacement of Truck 24)

Project Cost: \$350,000

Class: **2**

Rank: **6**

Recommended Funding: **Taxation**

Description: Replacement of Truck #24 - 2009 Freight-liner M916 with plow, wing and sander. The DPW Fleet 10-wheel Series 55K GVW Dump Trucks with plow, wing & sander are utilized throughout the year in many phases of the department's operations. During winter operations, these trucks are utilized for plowing, sanding, and maintaining winter access on all town roads for emergency access as well as maintaining safe travel routes for school buses and the traveling public. This truck, Truck #24, during spring/summer/fall operations is utilized mainly for loading and hauling of materials to/from the road maintenance projects including roadway grading, ditching, and culvert work at larger material capacity than the 6 wheelers. Cost of \$350,000 less trade-in estimate of \$25,000.

Project Title: Department of Public Works – Transfer Station Compactor

Project Cost: \$40,000

Class: **2**

Rank: **8**

Recommended Funding: **Taxation**

Description: Replace existing worn out, end of life compactor. The current one is approx. 25-30 years old.

Project Title: **Department of Public Works - Backhoe (Replace Equip #12)**

Project Cost: \$ 200,000

Class: **2**

Rank: **11**

Recommended Funding: **Taxation**

Description: Replace 2010 John Deere 310SG Backhoe (Equip 12). This piece of equipment is used as part of the operations of the Highway Department including loading materials such as salt, sand, gravel, stone, etc. It is also utilized for road maintenance projects including drainpipe replacement, roadside ditching, and digging cemetery graves. Cost of \$200,000 less potential trade-in estimate of \$25,000.

Project Title: **Department of Public Works – Skid Steer w/attachments (Replace Equip #25)**

Project Cost: \$90,000

Class: **2**

Rank: **12**

Recommended Funding: **Taxation**

Description: Funding is requested to replace a 20-year-old 2004 Case 60XT Skid Steer. This piece of equipment is part of the daily operations of the Transfer Station, including loading scrap metal, moving brush, loading mattresses/box springs, snow removal, winter sanding, and moving other materials including the compost pile. Cost of \$90,000 less trade-in estimate of \$5,000.

Project Title: **Department of Public Works – Garage Expansion for Maintenance and Storage**

Project Cost: \$710,000

Class: **3**

Rank: **16**

Recommended Funding: **Fund Balance \$500,000 / Taxation \$210,000**

Description: The DPW has identified the need for added mechanic workspace and covered garage spaces for housing equipment out of the elements to prolong life and enhance equipment reliability. The CIPC was split on whether to include this project as part of the capital plan, with three members recommending Class 7 (not at this time) and two members recommending Class 3 (needed to improve quality and level of service). It was finally determined to include this project in the capital plan provided the Board of Selectmen decides to take the needed funds from the current unassigned fund balance, which may reduce the fund balance below the BOS 12.5% guideline. After lengthy discussion, the CIPC is concerned about the significant cost of the additional maintenance bay and recommends that the Board of Selectmen consider eliminating the maintenance bay portion of the project (up to \$500K savings), which could potentially eliminate the need to reduce fund balances below the 12.5% threshold. The CIPC recommends not proceeding with this project unless the Board of Selectmen has taken a vote to reduce the unassigned fund balance by \$500,000 regardless of any fund regeneration.

Project Title: **Department of Public Works – Cemetery Well, Middle Neck Cemetery**

Project Cost: \$35,000

Class: 3

Rank: **Not ranked**

Recommended Funding: **Anderson Estate Bequest**

Description: The Town has accepted a generous donation from the Estate of Robert Anderson, granted for the purpose of installing a well with running water at the Middle Neck Cemetery in memory of Dr. Richard A. Ames. This project accomplishes that task.

Project Title: **Department of Public Works – Mini Wheeled Excavator, mower, sweeper**

Project Cost: \$137,270

Class: 3

Rank: **Not ranked**

Recommended Funding: **Anderson Estate Bequest**

Description: The Town has accepted a generous donation from the Estate of Robert Anderson, granted with the intent that remaining funds from the Middle Neck Cemetery Well project for maintenance of Neck Walking Path, in memory of Dr. Richard A. Ames. This project accomplishes that task.

Library

Project Title: **Library –Building Maintenance/Roof - Capital Reserve Fund #CR159**

Project Cost: \$20,000

Class: **Not assigned**

Rank: **Not ranked**

Recommended Funding: **Taxation**

Description: Library Trustees have requested annual Capital Reserve funding associated with the anticipated replacement of the library roof and other major maintenance items. Trust Fund CR 159 was established in 2021 and has a current balance of \$34,000. The CIPC is awaiting a revised plan from the Library to cover roof replacement, HVAC upgrades and other potential capital needs.

Fire Department

Project Title: Fire Department – Replacement of Engine 4

Project Cost: \$1,017,500

Class: **2**

Rank: **1**

Recommended Funding: **FY25 CR105 \$715,00** and move \$302,500 to Fiscal Year 2026

Description: The replacement of Engine #4 has been moved up due to the two + year lead time in production. There is also a pending increase in price of 12-15% caused by new emissions standards. Cost is \$1,017,500 less trade-in of \$17,800. While the committee fully supports the immediate purchase of this replacement truck, the full impact of the cost will not occur during Fiscal Year 2025. Since there are adequate funds available in the Capital Reserve Account (CR105) for Fiscal Year 2025 down payments, the committee moved a portion of this project (\$302,500) to Fiscal Year 2026.

Project Title: Fire Department - Replacement of Fire Chief's Emergency Response Vehicle

Project Cost: \$65,000

Class: **2**

Rank: **5**

Recommended Funding: **Taxation**

Description: The Fire Chief's vehicle is a critical first responder vehicle. Current vehicle is an 8-year-old 2017 Ford Explorer with 85,000 miles. The body is in fair to poor condition from rust and the December 2022 winter storm. The cost is \$65,000 less estimated trade-in of \$15,000.

Project Title: Fire Department - Equipment Replacement - Capital Reserve Fund # CR106

Project Cost: \$150,000

Class: **2**

Rank: **7**

Recommended Funding: **Taxation**

Description: Fire Fighting Trust Fund is being funded annually to provide adequate funds for the replacement of Engine 4 and, 4 years thereafter, Engine #1. In addition, a pole barn for storage, fire boat controllers, and a cistern for the Central Sta. are contemplated uses for these funds over the next 5 years. Prudently setting aside these funds annually should cover a significant portion of the engine replacement costs, estimated to be over \$3.0 million for the two pieces of equipment, although an approximate \$1.0 million bonding request in Fiscal Year 2030 is most likely to occur to cover a portion of Engine 1. The current balance in Trust Fund CR106 from prior funding is \$717,000.

Police Department

Project Title: **Police Department – Replace Handheld Firearms**

Project Cost: \$22,250

Class: 1

Rank: 3

Recommended Funding: **Taxation**

Description: Current police handguns from Sig Sauer have been known to discharge accidentally without human intervention. While the current firearms have been modified, it is the feeling of the Chief that there still exists a potential safety issue for all officers and therefore he has sought funds for immediate replacement with Glock handguns.

Project Title: **Police Department – Cruiser Replacement (Replacing 2016 cruiser #161)**

Project Cost: \$80,000

Class: 2

Rank: 4

Recommended Funding: **Taxation**

Description: Replacement of Car 161, a 2016 Ford Interceptor SUV with over 103,000 miles. This is part of the normal turnover of police vehicles.

Heritage Commission

No submissions over \$10,000 for Fiscal Year 2025

Conservation Commission

No submissions over \$10,000 for Fiscal Year 2025

Milfoil Committee

No submissions over \$10,000 for Fiscal Year 2025

Recreation Department

Project Title: **Recreation Department - States Landing Improvements**

Project Cost: \$142,100

Class: 3

Rank: 9

Recommended Funding: **\$142,100 from Taxation**

Description: This is the sixth and final phase to bring the States Landing Project to completion. This phase installs playground equipment for ages 2-12, swings, and an adult fitness trail. It would create an outdoor facility that will benefit all ages in the town with multiple opportunities for leisure recreational activities. FY25 should end the capital allocation for this project.

Project Title: **Recreation Department - Ice Rink Roof**

Project Cost: \$888,800

Class: 3

Rank: 1

Recommended Funding: **Taxation or Lease over 3-7 years**

Description: To increase the usage and functionality of this outdoor facility into a four-season operation. The roof will allow the ice rink to retain a better-quality ice surface, reduce maintenance costs for snow removal and ice resurfacing as well as extending ice usage during periodic winter warmer temperatures. A roof will also allow for greater use of non-ice rink activities, such as pickleball and summer recreational programs where a covered surface can enhance usage and reduce maintenance costs. The town has received quotations for spreading the cost over short-term lease arrangements and because of such a short-term duration, the added cost to bond may not be reasonable.

Moultonborough School District

Project Title: **Moultonborough Schools - Replace Boilers & Upgrade Certain Controls**

Project Cost: \$1,059,882

Class: 2

Rank: **Not ranked**

Recommended Funding: **Available Reserves or Taxation**

Description: Boilers at the Academy are at the end of their useful life, and one is even out of service as unrepairable. The school relies on these boilers for heat and hot water. The plan is to replace all boilers, upgrade certain controls related to the boilers, and convert from oil to propane in the process to gain efficiency. While the CIPC understands and supports the need for replacement, the committee recommends some portion of the cost be funded from available reserves.

Project Title: **Moultonborough Schools – Building and Facilities Improvements**

Project Cost: \$8,153,211

Class: 2

Rank: **Not ranked**

Recommended Funding: **Lease or Bond**

Description: More details will be released regarding the specific details of this project. It includes LED upgrades at both schools, roof replacements at both schools, HVAC equipment, MCS kitchen renovation, and other improvements. In addition, the first tranche of specific projects totaling \$8,153,211 is proposed as separate warrant articles (one for bonding and one for lease if bonding fails). The committee recommends this tranche be funded via approval of the bonding article as bonding would save interest expense.

Project Title: **Moultonborough Schools - Solar Project and associated improvements at MA**

Project Cost: \$1,455,210

Class: 7

Rank: **Not ranked**

Recommended Funding: **Lease or Bond**

Description: The SAU also intends to bring separate warrant articles (again one for bonding and one for lease) for solar only at the Academy In the amount of \$1,455,210 (excluding added estimated financing interest costs of between \$0.6-\$1.0 million) to gauge broad community support. Considering projected annual electricity cost saving vs. total project cost including financing, the committee does not recommend approval of this warrant article as the project payback (23-29 years) would not justify the cost to build before needed solar panel replacement would be required and therefore does not financially justify this project. However, should the community decide to move forward for other non-financial reasons, the committee recommends the use of bonding instead of leasing.

Summary

The CIPC worked efficiently this year to assess, deliberate, and rate the projects for the upcoming fiscal year. This year, in particular, the committee focused not only on project priority, but also cash flow needs to attempt to minimize annual tax rate fluctuations to the maximum extent possible in accordance with our charge. I appreciate the collective effort of the committee. This program, however, can be improved through earlier communication with the department heads regarding strategic planning of their future capital needs so that long range plans can be effectively evaluated without last minute surprises. The committee unanimously supports the need for more complete planning in the range of the pending fiscal year plus five years in the future.

We very much look forward to engaging with town and SAU leadership regarding projects that have been postponed and those that require significant time to program. As for future SAU 45 projects, the committee has encouraged the SAU to continue to develop a long-range capital plan consistent with concurrent guidance from the Advisory Budget Committee, not only for their ongoing energy improvements but also all other capital needs so that the total capital picture can be evaluated on a town wide basis. In upcoming meetings, the CIPC intends to fully delve into all Capital Reserve Funds and come forward with recommended changes as part of the FY26 CIPC report. We also recognize differences in the reporting and planning documents between the SAU and the Town. The CIPC is interested in engaging the Board of Selectmen and the SAU to determine the most helpful way to review, document and report the future capital needs for the benefit of the community.

Respectfully Submitted,

Capital Improvements Program Committee

**Town of Moultonborough
Board of Selectmen
and
Advisory Budget Committee
January 18, 2024**

MEETING MINUTES

Present: Chairman of the Board Jon W. Tolman, Vice Chairman Shari Colby, Selectmen Kevin D. Quinlan, Jean M. Beadle and Karel A. Crawford were present. Members of the Advisory Budget Committee, Kay Peranelli, Joseph Adams, Mary Phillips, Kathy Garry, and Linda Murray were present for discussion about fiscal year 2024-2025 budget. Department Heads present were Town Planner Dari Sassan, Recreation Director Dan Sturgeon, and Town Administrator Charles Smith.

I. **CALL TO ORDER:** Chairman Tolman called the meeting to order at 5:00 p.m. at the Moultonborough Town Hall in the Ernest Davis meeting room. Board voted to enter nonpublic session.

Motion: Vice Chairman Colby

To entered nonpublic session pursuant to RSA 91-A: 3, II (b).

Seconded: Selectman Quinlan

Entered at: 5:00 p.m.

Reconvened: 6:02 p.m.

Vote: 5 - 0

Motion passed

II. PLEDGE OF ALLEGIANCE: The Board recited the Pledge of Allegiance.

III. APPROVAL OF MINUTES

Motion: Vice Chairman Colby

To approve the meeting minutes and nonpublic session minutes from January 4, 2024.

Seconded: Selectman Beadle

Vote: 5 – 0

Motion passed.

Motion: Vice Chairman Colby

To approve the meeting minutes from January 11, 2024.

Seconded: Selectman Beadle

Vote: 4 – 0

Motion passed.

IV. CONSENT AGENDA: The Board signed and voted in the affirmative on each of the following items.

1 A. New Hampshire Department of Revenue Administration – PA -29 Forms (Tax
2 Credits/Exemptions); Veterans’ Tax Credits and Solar Exemptions
3 B. Disposal Agreement – 163+164 Randall Road
4 C. Personnel Action Form(s)

5 **Motion:** Selectman Beadle

6 *To approve the consent agenda items.*

7 **Seconded:** Vice Chairman Colby

8 **Vote:** 5 – 0

9 **Motion passed.**

10 V. **NEW BUSINESS**

11 A. FY '24-25 Department Budget Presentations: Two departments continued their
12 discussion with the Board and ABC members about increasing staffing levels for
13 their departments next fiscal year.

14 i. Land Use – Town Planner Sassan discussed his recommendation on hiring
15 a full-time Code Enforcement Officer and reclassifying a Building Clerk
16 position to Assistant Town Planner. Planner Sassan emphasized the im-
17 portance of the positions, responsibilities, and duties of the new positions.

18 ii. Recreation Department – Director Sturgeon discussed his recommendation
19 and need of hiring a new Activities Assistant, position will be similar as to
20 a Program Coordinator position in town budget two years ago. Director
21 Sturgeon answered questions about the Recreation Revolving Fund (RRV)
22 and his recommendation of moving \$84K from his department budget to the
23 RRV as an offset to the expense for hiring a new Activities Assistant (est-
24 imate expense being \$73K).

25 iii. Finance Department – the Board and members of ABC reviewed a letter
26 from Finance Director Davis about the need to hire a Deputy. Director Da-
27 vis was not able to attend the meeting. Board moved this discussion until
28 next meeting to allow Director Davis to be present.

29 B. Land Use Department

30 i. Application Requesting Restoration of Involuntarily Merged Lots (245-60)
31 – Town Planner Sassan discussed the historical aspect of applications re-
32 questing that lots be unmerged. Planner Sassan informed the Board that the
33 burden of proof to which the lots were merged falls onto the town’s respon-
34 sibility. Planner Sassan’s research and consultation with counsel deter-
35 mined it was difficult to prove the lots were involuntarily merged and rec-
36 ommended the application be denied.

37 **Motion:** Selectman Quinlan

38 *To deny the application requesting restoration of involuntarily merged lot
39 for Map #245 and Lot #60.*

40 **Seconded:** Vice Chairman Colby

41 **Vote:** 4 – 1

42 **Motion passed.**

1 C. Town Assessing

2 i. Abatement Credit Refunds – the Board received seven (7) abatement credit
3 refunds from assessing and consolidated them into a single vote. Map and
4 lot (MBLU), address and amounts are listed below.
5 1) MBLU #068-004; 169 Lee Rd. (\$22)
6 2) MBLU #107-043; 82 Heatherwood Dr. (\$22)
7 3) MBLU #023-017; 1237 Whittier Hwy. (\$670)
8 4) MBLU #169-002; 66 Whittier Hwy (\$227)
9 5) MBLU #185-001; 66 Whittier Hwy (\$155)
10 6) MBLU #170-002; 15 Wharf Rd. #4 (\$628)
11 7) MBLU #131-010; 284 Wentworth Shores Rd. (\$20)

12 **Motion:** Selectman Quinlan

13 *To approve the seven abatement credit refunds from town assessing.*

14 **Seconded:** Selectman Beadle

15 **Vote:** 5 – 0

16 **Motion passed.**

17 ii. Abatement Credit Refund (Motion to Deny) – the Board denied an abate-
18 ment application for credit refund.

19 **Motion:** Vice Chairman Colby

20 *To deny the abatement credit refunds for 20 Falcon Way MBLU #194-035.*

21 **Seconded:** Selectman Quinlan

22 **Vote:** 5 – 0

23 **Motion passed.**

24 D. Moultonborough Milfoil Committee – the board approved two bid proposals from
25 the Milfoil Committee, work to be done would remove the invasive milfoil plant in
26 surrounding town lakes and ponds.

27 i. Twin State Expedited Dive Services (TSEDive)

28 **Motion:** Selectman Quinlan

29 *To approve the estimate service contract for TSEDive contract bid in the
30 amount of \$30,480 subject to the funds being available after 2024 Town
31 Meeting and authorize the Town Administrator to sign any necessary doc-
32 uments.*

33 **Seconded:** Vice Chairman Colby

34 **Vote:** 5 – 0

35 **Motion passed.**

36 ii. Joint bid; Aquatic Diver for Hire and LTD Diving

37 **Motion:** Selectman Quinlan

38 *To approve the approve the joint bid with Aquatic Diver for Hire and LTD
39 Diving with an amount not to exceed \$19,200 subject to the funds being*

available after 2024 Town Meeting and authorize the Town Administrator to sign any necessary documents.

Seconded: Vice Chairman Colby

Vote: 5 – 0

Motion passed.

E. New Hampshire Municipal Association (NHMA) letter of support (HB 1479) – the Board approved a letter written from NHMA on behalf of the town, addressed to NH House Legislation Administration that opposes HB 1479 which would limit a towns' ability to budget for legislative advocacy. NHMA as an organization advocates for state legislation that benefits towns.

Motion: Vice Chairman Colby

To approve the NHMA letter and authorize the Town Administrator to sign on town behalf.

Seconded: Selectman Quinlan

Vote: 5 – 0

Motion passed.

F. Raffle Permit – the Board approved a raffle permit for Friends of the Moultonborough Library

Motion: Selectman Beadle

To approve the Friends of the Moultonborough Library raffle permit to be held on 2/13/2024 at 3pm.

Seconded: Selectman Crawford

Vote: 5 – 0

Motion passed.

G. Moultonborough Conservation Commission – the Board approved an appointment (3yr) for a new alternate member, Cornelia Schneider.

Motion: Selectman Quinlan

To approve a three-year appointment to the Moultonborough Conservation Commission for Cornelia Schneider, term end date of May 11, 2027.

Seconded: Selectman Crawford

Vote: 5 – 0

Motion passed.

VI.

OTHER BUSINESS

A. Use of Town Hall – the Board received a request from an Attorney representing residents on Braun Bay that are petitioning the New Hampshire Department of Safety to extend the anchoring distance off Braun Bay, to use one of the Town Hall conference rooms as a location to accept signatures for the petition. Board of Selectmen previously supported the drafted petition, but consensus of the Board was not in favor of allowing Town Hall to be a location for accepting signatures.

1 **VII. NON-PUBLIC SESSION**

2 **Motion:** Selectman Quinlan

3 *To entered nonpublic session pursuant to RSA 91-A: 3, II (b).*

4 **Seconded:** Selectman Beadle

5 **Vote:** 5 – 0

6 **Motion passed**

7

8 **VIII. ADJOURNMENT** – meeting adjourned at 8:27pm.

9

10 *Written on behalf of the Selectmen by Charles Smith, Town Administrator*

11

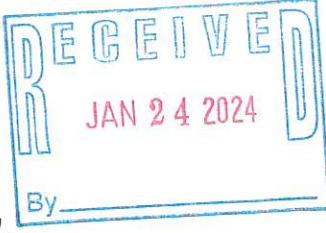
12

13

14 Approved

15 Date

Jon Tolman, Chairman



To the Moultonborough Selectmen,
My name is Scout Chambers from boy scout troop
142. I am currently working on the citizenship in the
community merit badge. For a requirement, I had to talk to
someone who works in the community. I talked to Ken
at the transfer station and found out he was having
trouble with foam recycling. He needed help to raise
awareness for the new form of recycling. He thought
I could hand out flyers about the new recycling
program. I would like to be put on the agenda
to ask permission to hand out flyers at the
transfer station. If I could be put on the agenda
that would be terrific. Thank you. ☺

Sincerely,
Scout Chambers
13 bradbury rd
Moultonborough NH 03254
(706)-255-4965



Moultonborough Transfer Station

Foam Recycling 101

CAN INCLUDE	DO NOT INCLUDE
<ul style="list-style-type: none">✓ All sized coolers (remove tape and labels)✓ Meat & produce trays (incl. black)✓ Egg cartons (any color)✓ Packing blocks around furniture/appliances/electronics✓ Plates and cups✓ Food clam shells or trays✓ Coffee cups	<ul style="list-style-type: none">✗ Pipe insulation✗ Bubble wrap or thin foam wrap✗ Items without a #6 recycle symbol✗ Packing peanuts✗ Soft or squishy foam✗ Dirty foam food containers✗ Eggcrate foam layer✗ Craft foam✗ Foam board insulation

Expanded polystyrene (#6 plastic) is commonly known as foam or Styrofoam.

All items brought for foam recycling MUST BE RINSED AND CLEAN, with no food particles or liquids.

MOULTONBOROUGH TRANSFER STATION

253 Holland Street, Moultonborough, NH 03254

OPEN: Mon, Tue, Fri, Sat. 8:30a-5:00p; Sunday 1:00p-5:00p

WEBSITE: <https://www.moultonboroughnh.gov/transfer-station>

EMAIL: wmf@moultonboroughnh.gov

PHONE: (603) 476-8800

MOULTONBOROUGH PUBLIC WORKS

68 Highway Garage Road, Moultonborough, NH 03254

OPEN: Mon-Fri, 7:00a-3:30p

WEBSITE: <https://www.moultonboroughnh.gov/public-works>

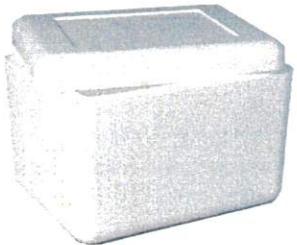
EMAIL: dpw@moultonboroughnh.gov

PHONE: (603) 253-7445

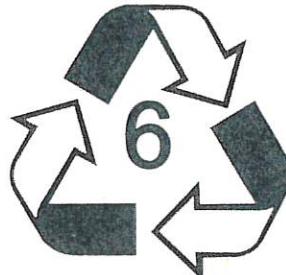


Moultonborough Transfer Station

Foam Recycling 101



#6 FOAM
COOLERS



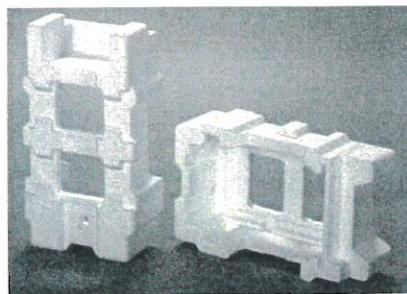
MUST HAVE
#6 SYMBOL



CLEAN MEAT &
PRODUCE TRAYS



EGG CARTONS



PACKING BLOCKS



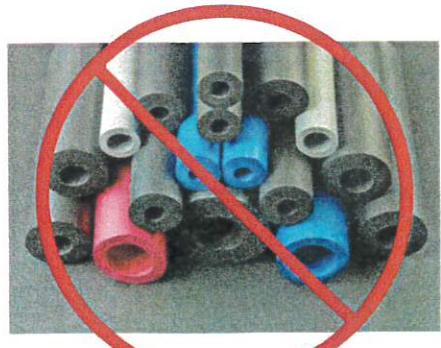
CLEAN #6
PLATES & CUPS



NO PACKING
PEANUTS



NO DIRTY FOAM
PRODUCTS



NO PIPE
INSULATION



Town of Moultonborough
OFFICE OF ADMINISTRATION
6 Holland Street • PO Box 139 • Moultonborough, NH 03254
PHONE 603.476.2347 FAX 603.476.5835

Board of Selectmen Agenda Report

Date: January 30, 2024

To: Board of Selectmen

From: Town Administrator

Subject: Moultonborough Milfoil Committee: Solitude Lake Management Services Contract

Recommended motion: *“To approve the Solitude Lake Management Services Contract total fee not to exceed \$56,710 with funds contingent upon appropriation at Town Meeting.”*

Background: Solitude Lake Management completes the herbicide treatment against the invasive milfoil in our lakes and ponds. Estimate of \$56K is a maximum amount as the cost will be determined on the acreage of treatment. Milfoil Committee estimates that Solitude will treat between 10-15 acres.

Fiscal Impact: The State of New Hampshire Department of Environmental Services (NHDES) awarded the town a grant award up to 50% of the project cost, therefore, the fiscal impact for this project will be \$28,355.



SERVICES CONTRACT

CUSTOMER NAME: **Town of Moultonborough, NH**

SUBMITTED TO: **Karin Nelson – Town of Moultonborough**

CONTRACT DATE: December 12, 2023

SUBMITTED BY: Pete Beisler, Senior Aquatic Specialist

SERVICES: The scope of work described below includes services for performing a **PROCELLACOR EC™ (Florpyrauxifen-benzyl)** herbicide treatment to control invasive variable **milfoil** in **Moultonborough** portions of **Lake Winnipesaukee** during the **2024** season.

This agreement (the "Agreement") is made as of the date indicated above, and is by and between SŌlitude Lake Management, LLC ("Solitude" or the "Company") and the customer identified above (the "Customer") on the terms and conditions set forth in this Agreement.

1. The Services. SŌlitude will provide services at the Customer's property as described in Schedule A attached hereto:

2. PAYMENT TERMS. The total fee for the Services is **\$56,710.00. Price is valid for 60 days from the contract date.** SŌlitude shall invoice the Customer following completion of each Task Service. If the entire contract **cannot** be signed at this time, please sign the "**Task 1: Permit Application Approval**" (this will allow SŌlitude to start compiling the permit application to submit to the State as early as possible. **The necessity of Task 2 through Task 5 to be determined by NH DES during the growing season. Contract will be re-sent to the customer for signature approval.**

Task 1: Permitting	\$3,950.00	(March)
Task 2: Herbicide Treatment (max)	\$47,510.00	(July/August)
Task 3: Residue Sampling (max)	\$3,300.00	(August/September)
Task 4: Post-Treatment Survey(s)	\$1,000.00	(August-October)
Task 5: State Reporting	\$950.00	(October/November)

For any work completed or materials in storage on the customer's behalf at the end of each month, the company will invoice and the customer will be responsible for paying the percent of the total work completed as of that date, less any previous deposit paid. Should the work performed be subject to any local, state, or federal jurisdiction, agency, or other organization of authority for sales or other taxes or fees in addition to those expressly covered by this contract, customer will be invoiced and responsible for

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paying said additional taxes in addition to the fee above. Customer agrees to pay all invoices within thirty (30) days of invoice date. The Customer will be liable for any returned check fees and any collection costs, including reasonable attorney fees and court costs, for any invoices not otherwise timely paid, and interest at the rate of 1% per month may be added to all unpaid invoices. Company shall be reimbursed by the Customer for any non-routine expenses, administrative fees, compliance fees, or any other similar expense that are incurred as a result of requirements placed on the Company by the Customer that are not covered specifically by the written specifications of this contract.

3. TERM AND EXPIRATION. This Agreement is for a one-time service as described in the attached Schedule A. Any additional services will be provided only upon additional terms as agreed to by the parties in writing.

4. DISCLAIMER. SŌLitude is not responsible for the failure of any treatment, equipment installation, or other work that result from dam or other structural failures, severe weather and storms, flooding, or other acts of God that are outside of the control of SŌLitude.

Customer understands and acknowledges that there are irrigation restrictions associated with many of the products used to treat lakes and ponds. The customer is responsible for notifying SŌLitude in advance of the contract signing and the start of the contract if they utilize any of the water in their lakes or ponds for irrigation purposes. The customer accepts full responsibility for any issues that may arise from the irrigation of turf, ornamentals, trees, crops, or any other plants as a result of treated water being used by the customer for irrigation without the consent or knowledge of SŌLitude.

Although there is rarely direct fish toxicity with the products used for treatment when applied at the labeled rate, or the installation and normal operation of the equipment we install, there is a risk under certain circumstances of significant dissolved oxygen drops. This risk is most severe in times of extremely hot weather and warm water temperatures, as these are the conditions during which dissolved oxygen levels are naturally at their lowest levels. Oftentimes lakes and ponds will experience natural fish kills under these conditions even if no work is performed. Every effort, to include the method and timing of application, the choice of products and equipment used, and the skill and training of the staff, is made to avoid such problems. However, the customer understands and accepts that there is always a slight risk of the occurrence of adverse conditions outside the control of SŌLitude that will result in the death of some fish and other aquatic life. The customer also understands and accepts that similar risks would remain even if no work was performed. The customer agrees to hold SŌLitude harmless for any issues with fish or other aquatic life which occur as described above, or are otherwise outside the direct control of the SŌLitude, unless there is willful negligence on the part of SŌLitude.

While SŌLitude Lake Management LLC makes every effort to thoroughly inspect the site before providing this contract proposal or beginning any work, it is possible, without fault or negligence, that unforeseen circumstances may arise, or that hidden conditions on the site might be found in the course of the performance of the contract work, which would result in additional time or material costs that exceed this contract pricing. Should this occur, the customer will be notified of these unforeseen circumstances or

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conditions and be responsible for the costs associated with remedying. By signing this agreement, the customer acknowledges that they have informed SŌlitude Lake Management® of all known and relevant current site conditions that would be reasonable to expect could affect our ability to successfully complete the contract work.

5. **INSURANCE AND LIMITATION OF LIABILITY.** Solitude will maintain general liability and property damage insurance as necessary given the scope and nature of the Services. The Company will be responsible for those damages, claims, causes of action, injuries or legal costs to the extent of its own direct negligence or misconduct, and then only to an amount not to exceed the annual value of this Agreement. In no event will any party to this Agreement be liable to the other for incidental, consequential or purely economic damages.

6. **FORCE MAJEURE.** The Company shall not be liable for any delay in performing the Services, nor liable for any failure to provide the Services, due to any cause beyond its reasonable control.

7. **ANTI-CORRUPTION AND BRIBERY.** Each party represents that neither it nor anyone acting on its behalf has offered, given, requested or accepted any undue financial or other advantage of any kind in entering into this Agreement, and that it will comply with all applicable laws and regulations pertaining to corruption, competition and bribery in carrying out the terms and conditions of this Agreement.

8. **GOVERNING LAW.** This Agreement shall be governed and construed in accordance with the laws of the state in which the Services are performed.

9. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the parties with respect to the subject matter and replaces any prior agreements or understandings, whether in writing or otherwise. This Agreement may not be modified or amended except by written agreement executed by both parties. In the event that any provision of this Agreement is determined to be void, invalid, or unenforceable, the validity and enforceability of the remaining provisions of this Agreement shall not be affected.

10. **NOTICE.** Any written notice provided under this Agreement may be sent via overnight mail, certified mail, hand delivery or electronic mail with delivery confirmation, to the individuals and addresses listed below.

11. **BINDING.** This Agreement shall inure to the benefit of and be binding upon the legal representatives and successors of the parties.

12. **FUEL/TRANSPORTATION SURCHARGE.** Like many other companies that are impacted by the price of gasoline, a rise in gasoline prices may necessitate a fuel surcharge. As such, the Company reserves the

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right to add a fuel surcharge to Customer's invoice for any increase in the cost of fuel as measured above the same time period in the prior year (by the National U.S. Average Motor Gasoline-Regular Fuel Price per Gallon Index reported by the U.S. Department of Energy). The surcharge may be adjusted monthly (up or down) with the price of gasoline.

ACCEPTED AND APPROVED:

SOLITUDE LAKE MANAGEMENT, LLC.

By: _____

Name: _____

Title: _____

Date: _____

TOWN OF MOULTONBORO, NH

Task 1: Permit Application Approval Only

By: _____

Name: _____

Title: _____

Date: _____

Task 2 through 5 Approval Signature

By: _____

Date: _____

Please Remit All Payments to:
1320 Brookwood Drive Suite H
Little Rock AR 72202

Please Mail All Contracts to:

2844 Crusader Circle, Suite 450
Virginia Beach, VA 23453

Customer's Address for Notice Purposes:

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SCHEDULE A – NEW HAMPSHIRE PUBLIC LAKE TREATMENT SERVICES

Task 1: Permitting**:

1. SŌLitude staff will be responsible for the following:
 - a. Obtaining Preparing and filing a Special Permit Application around **March** and supporting documentation with the NH Division of Pesticide Control - inclusive of required direct mailing to a maximum of up to **700** abutters and publication of **1** newspaper legal notice.
(Note: any changes to the prior permitting process, requirement for a public hearing, or notification to additional abutters may incur additional charges.)
 - b. Notifying affected abutters of the permit application submission; list of abutters to be provided/updated by Client.
 - c. Publishing a legal notice in a local newspaper about the permit application filing.

If the entire contract **cannot be signed at this time, please sign the **Task 1: Permit Application Approval** above (this will allow SŌLitude to start compiling the permit application to submit to the State as early as possible. Work on permitting will not begin until written permission is given)

Customer Responsibilities:

1. Customer will be responsible for the following:
 - a. Providing information required for the permit application process upon request.
 - b. Providing Certified Abutters List for abutter notification where required.
 - c. Perform any public filings or recordings with any agency or commission associated with the permitting process, if required.
 - d. Compliance with any Order of Conditions or other special requirements or conditions required by the local municipality.
 - e. Compliance and enforcement of temporary water-use restrictions where applicable.

Task 2: Herbicide Treatment:

1. SŌLitude will perform initial chemical treatment of **up to 50 acres** with **Procellacor EC™** in **mid-late July or August** - inclusive of required certified mailings to a maximum of **250** abutters and publication of **2** newspaper legal notices; all labor, chemical & equipment needed for the treatment.

(Note: should less acreage require treatment and/or a different herbicide application rate be required, the cost will be adjusted accordingly; **please note that less acreage may require higher application rate;** notifying additional abutters via certified mail will carry an additional cost per abutter; unless otherwise agreed upon, the client will be responsible for putting up treatment posters (provided by SŌLitude) around the treatment area(s) prior to treatment)

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Task 3: Herbicide Residue Testing:

1. SŌLitude will perform herbicide residue testing **August-September**, assuming **2** sampling rounds and analysis of up to **8** samples total is required.

(Note: The number and frequency of post-treatment herbicide residue samples is determined by the NH DPC following approval of the NH DES final treatment map. SŌLitude is only responsible for coordination of sample collection and has no influence on the number of samples required by the Special Permit. Should additional sampling be necessary, there will be additional charges of \$300/sample analyzed and \$450-\$500 per sample collection round.)

Task 4: Post-Treatment Survey:

1. SŌLitude will perform a post-treatment survey in approximately **August-October**, after the completion of the herbicide treatment(s) to assess the treatment impacts and successes.

Task 5: Year-End Reporting:

1. An end of the year report will be prepared and provided to the State, as required by the permit.
2. The year-end report is anticipated to be completed and provided in **October-November**.

General Qualifications:

1. Company is a licensed pesticide applicator in the state in which service is to be provided.
2. Individual Applicators are Certified Pesticide Applicators in Aquatics, Public Health, Forestry, Right of Way, and Turf/Ornamental as required in the state in which service is to be provided.
3. Company is a SePRO Preferred Applicator and dedicated Steward of Water. Each individual applicator has been trained and educated in the water quality testing and analysis required for prescriptive site-specific water quality management and utilizes an integrated approach that encompasses all aspects of ecologically balanced management. Each applicator has received extensive training in the proper selection, use, and application of all aquatic herbicides, algaecides, adjuvants, and water quality enhancement products necessary to properly treat our Customers' lakes and ponds as part of an overall integrated pest management program.
4. Company guarantees that all products used for treatment are EPA registered and labeled as appropriate and safe for use in lakes, ponds, and other aquatic sites, and are being applied in a manner consistent with their labeling.
5. All pesticide applications made directly to the water or along the shoreline for the control of algae, aquatic weeds, or other aquatic pests as specified in this contract will

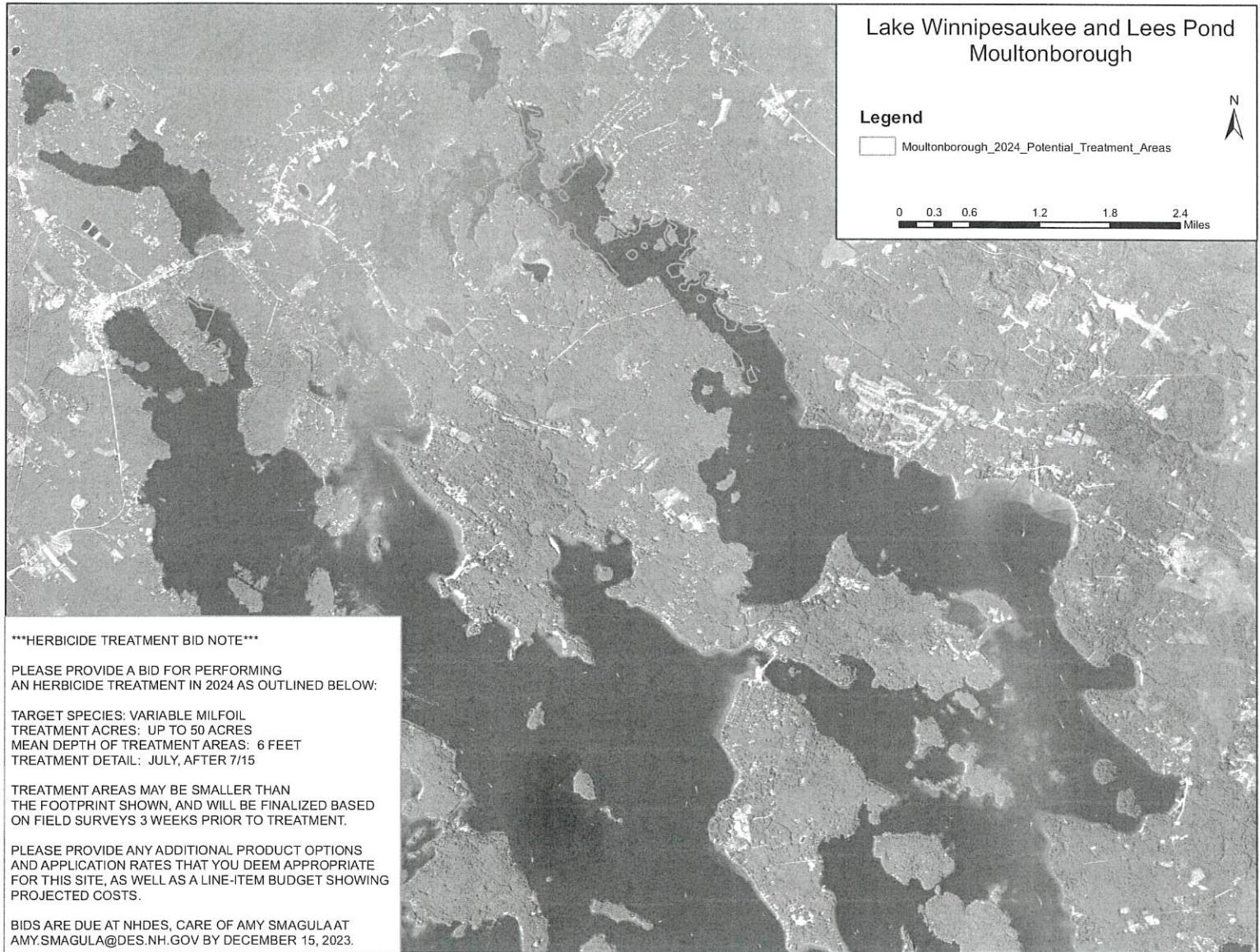
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meet or exceed all of the Company's legal regulatory requirements as set forth by the EPA and related state agencies for NPDES and FIFRA. Company will perform treatments that are consistent with NPDES compliance standards as applicable in and determined by the specific state in which treatments are made. All staff will be fully trained to perform all applications in compliance with all federal, state, and local law.

6. Company will furnish the personnel, vehicles, boats, equipment, materials, and other items required to provide the foregoing at its expense.

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MEMORANDUM

from the
OFFICE OF THE TOWN PLANNER
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

DATE: January 26, 2024

TO: Board of Selectmen
Town Administrator Charlie Smith

RE: Village Gateway Signs

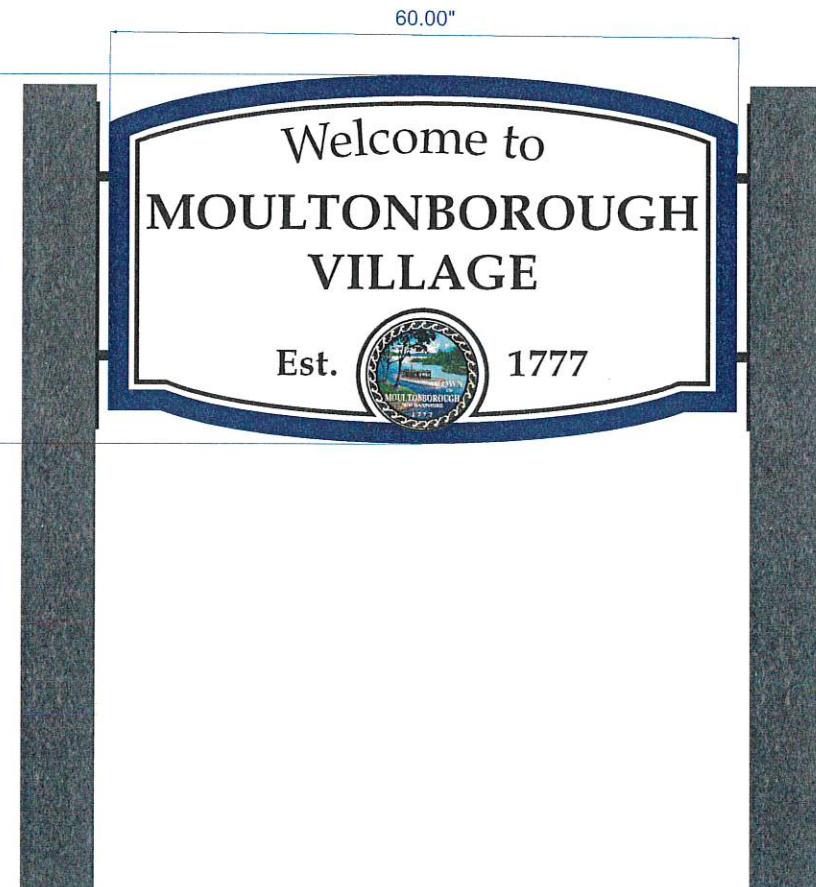
Recommended motion: Approval of expenditure of \$6,750 from Fiscal Recovery funds to purchase two village gateway signs.

Background: A goal identified in the recently adopted Historic Resources Chapter of the Master Plan is to *revitalize Moultonborough Village and promote the district as a central business destination showcasing existing natural, cultural, and historical resources.* The Heritage Commission and the Planning Board subsequently identified the installation of two additional village gateway signs as a priority in achieving this community goal.

Issue: As represented in your materials, a village gateway sign design has been selected for placement at each end of the Village Center Overlay District. Staff seek approval to pay the sign invoice so that the installation may proceed in 2024. Staff requests that the Board of Selectmen and Town Administrator identify the most appropriate source of funds.

Fiscal Impact (If any): As identified in the attached materials, the signboards themselves cost \$5,170 and the posts cost \$1,580. The Department of Public Works will perform the installation of the posts and signs utilizing budgeted staff, materials, and equipment.

D.S.

 <p>60.00"</p> <p>35.16"</p>		<p>ADVANTAGE SIGNAGE</p> <p>2700 N. 100 E. • 605-224-3888 f 605-224-3888 s • 605-224-3888 r www.advantage-signs.net</p> <p>Job Name: Town of Moultonborough</p> <p>Sales Rep: Josh Messinger Drawn By: RA Date: 1/21/24 Revision #: v5</p> <p>Sign Types:</p> <p>PRODUCTION WILL NOT BEGIN UNTIL SIGN APPROVED AND RECEIVED IN THE OFFICE</p> <p><input type="checkbox"/> AUTHORIZED SIGNATURE <input type="checkbox"/> APPROVED TO PRODUCE <input type="checkbox"/> APPROVED & RECEIVED</p>



Village Gateway Sign Locations (Approximate)

Moultonborough, NH



1 inch = 750 Feet



Advantage Signs
128 Hall St., Suite C Concord, New Hampshire 03301
(603) 224-7446

www.advantagesigns.net



Quote 9167

Welcome to Moultonborough Village

SALES REP INFO
Josh Messinger
Sales
josh.advantagesigns@gmail.com
+1

QUOTE DATE
Mon, 12/05/2022
QUOTE EXPIRY DATE
Wed, 01/31/2024
TERMS
50% deposit

REQUESTED BY
Town of Moultonborough
Town of Moultonborough
PO Box 139
Moultonborough, NH 03254

CONTACT INFO
Dari Sasan
dsasan@moultonboroughnh.gov

About this Quote:

#	ITEM	QTY	UNIT	PRICE	TOTAL (EXCL TAX)	TAXABLE
1	Custom Sign Sign to read;	1	Each	\$2,585.00	\$2,585.00	Y
	Welcome to Moultonborough Village Est. 1777					
	Single Sided					
	3/4" PVC or MDO with custom aluminum bracket					
	60"w X 35.15"h					
	Painted edges with vinyl graphics					
2	Custom Sign Sign to read;	1	Each	\$2,585.00	\$2,585.00	Y
	Welcome to Moultonborough Village Est. 1777					
	Single Sided					
	3/4" PVC or MDO with custom aluminum bracket					
	60"w X 35.15"h					
	Painted edges with vinyl graphics					

If you would like to move forward with this order please sign this quote and return via email. You must review & sign a proof prior to your order moving into production along with a 50% deposit. Please note once you sign off on the proof you accept full responsibility for the accuracy of your signage.

PLEASE NOTE: ALL ARTWORK MUST BE EITHER IN VECTOR, .EPS, .AI OR HIGH RESOLUTION .JPG, .PDF

Subtotal: \$5,170.00
Sales Tax (0%): \$0
Total: \$5,170.00

Downpayment (50.0 %) \$2,585.00

DATE:

Windy Ridge Corporation
Post Office 32
Tamworth, NH 03886

Invoice

Invoice #: 00095756

Bill To:

Town Of Moultonborough
P.O. Box 139
Moultonborough, NH 03254

Ship To:

Town Of Moultonborough
P.O. Box 139
Moultonborough, NH 03254
Attn: Town Administrator
Charlie Smith

SALESPERSON		YOUR NO.	SHIP VIA	COL	PPD	SHIP DATE	TERMS		DATE	PG.
QTY.	ITEM NO.	DESCRIPTION			PRICE		UNIT	DISC %	EXTENDED	TX.
4	R	Granite Post 8 x 8 x 8 sawn 2/ split 2			\$395.00				\$1,580.00	
								Sale Amt.:	\$1,580.00	
								Freight:	\$0.00	
								Sales Tax:	\$0.00	
								Total Amt.:	\$1,580.00	
								Paid Today:	\$0.00	
								Balance Due:	\$1,580.00	



Office of Selectmen
Town of Moultonborough
6 Holland Street - PO Box 139
Moultonborough, NH 03254
(603) 476-2347 * Fax (603) 476-5835

Board of Selectmen Agenda Report

Date: January 15, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor

Subject: Abatement Credit Refund – Emerson Path – Lakes Region Water Company, Inc.

Recommended motion: Motion to approve a \$148.00 tax abatement, to the Lakes Region Water Company, Inc. for 2023 taxes on MBLU#071-001, a water utility parcel located Emerson Path.

Background: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 071-001, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of NHEC's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 071-001 tax bill.

Issue: Assessment for multiple parcels consolidated to one parcel.

Fiscal Impact: Is limited to any applicable accrued interest.

FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-28

Taxpayer Name: Lakes Region Water

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Lakes Region Water Company, Inc.

Mailing Address: PO BOX 389, Moultonborough, NH 03254-0389

Telephone Nos.: (Home) _____ (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>071-001</u>	<u>Emerson Path</u>	<u>Utility</u>	<u>\$77,700</u>

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: _____ (_____

(Print Name) _____ 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: \$0.00 DENIED _____

Remarks: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 071-001, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of NHEC's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 071-001 tax bill.

The amount to be abated is: \$148.00 (plus any applicable interest)

Date: 02/01/2024

(Selectmen/Assessor Signature)



Office of Selectmen
Town of Moultonborough
6 Holland Street - PO Box 139
Moultonborough, NH 03254
(603) 476-2347 * Fax (603) 476-5835

Board of Selectmen Agenda Report

Date: January 17, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor

Subject: Abatement Credit Refund – 451 Governor Wentworth Hwy – Lakes Region Water Company

Recommended motion: Motion to approve a \$384.00 tax abatement, to the Lakes Region Water Company, Inc. for 2023 taxes on MBLU#071-006, a water utility parcel located at 451 Governor Wentworth Highway.

Background: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 071-006, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 071-006 tax bill.

Issue: Assessment for multiple parcels consolidated to one parcel.

Fiscal Impact: Is limited to any applicable accrued interest.

FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-29

Taxpayer Name: Lakes Region Water

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Lakes Region Water Company, Inc.

Mailing Address: PO BOX 389, Moultonborough, NH 03254-0389

Telephone Nos.: (Home) _____ (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>071-006</u>	<u>451 Governor Wentworth Hwy</u>	<u>Utility</u>	<u>\$200,900</u>

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.

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 X Revised Assessment: \$0.00 DENIED _____

Remarks: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 071-006, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 071-006 tax bill.

The amount to be abated is: \$384.00 (plus any applicable interest)

Date: 02/01/2024

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



Office of Selectmen
Town of Moultonborough
6 Holland Street - PO Box 139
Moultonborough, NH 03254
(603) 476-2347 * Fax (603) 476-5835

Board of Selectmen Agenda Report

Date: January 17, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor

Subject: Abatement Credit Refund – 420 Governor Wentworth Hwy – Lakes Region Water Company

Recommended motion: Motion to approve a \$564.00 tax abatement, to the Lakes Region Water Company, Inc. for 2023 taxes on MBLU#071-015, a water utility parcel located at 420 Governor Wentworth Highway.

Background: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 071-015, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 071-015 tax bill.

Issue: Assessment for multiple parcels consolidated to one parcel.

Fiscal Impact: Is limited to any applicable accrued interest.

FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-30

Taxpayer Name: Lakes Region Water

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Lakes Region Water Company, Inc.

Mailing Address: PO BOX 389, Moultonborough, NH 03254-0389

Telephone Nos.: (Home) _____ (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>071-015</u>	<u>420 Governor Wentworth Hwy</u>	<u>Utility</u>	<u>\$295,400</u>

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.

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: \$0.00 DENIED

Remarks: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 071-015, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 071-015 tax bill.

The amount to be abated is: \$564.00 (plus any applicable interest)

Date: 02/01/2024

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



Office of Selectmen
Town of Moultonborough
6 Holland Street - PO Box 139
Moultonborough, NH 03254
(603) 476-2347 * Fax (603) 476-5835

Board of Selectmen Agenda Report

Date: January 17, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor

Subject: Abatement Credit Refund – Paradise Drive – Lakes Region Water Company

Recommended motion: Motion to approve a \$22.00 tax abatement, to the Lakes Region Water Company, Inc. for 2023 taxes on MBLU#072-092, a water utility parcel located on Paradise Drive.

Background: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 072-092, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 072-092 tax bill.

Issue: Assessment for multiple parcels consolidated to one parcel.

Fiscal Impact: Is limited to any applicable accrued interest.

FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-31

Taxpayer Name: Lakes Region Water

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Lakes Region Water Company, Inc.

Mailing Address: PO BOX 389, Moultonborough, NH 03254-0389

Telephone Nos.: (Home) _____ (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>072-092</u>	<u>Paradise Drive</u>	<u>Utility</u>	<u>\$11,700</u>

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: _____ (_____

(Print Name) 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 X Revised Assessment: \$0.00 DENIED _____

Remarks: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 072-092, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 072-092 tax bill.

The amount to be abated is: \$22.00 (plus any applicable interest)

Date: 02/01/2024

(Selectmen/Assessor Signature)



Office of Selectmen
Town of Moultonborough
6 Holland Street - PO Box 139
Moultonborough, NH 03254
(603) 476-2347 * Fax (603) 476-5835

Board of Selectmen Agenda Report

Date: January 17, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor

Subject: Abatement Credit Refund – Paradise Drive – Lakes Region Water Company

Recommended motion: Motion to approve a \$22.00 tax abatement, to the Lakes Region Water Company, Inc. for 2023 taxes on MBLU#072-093, a water utility parcel located on Paradise Drive.

Background: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 072-093, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 072-093 tax bill.

Issue: Assessment for multiple parcels consolidated to one parcel.

Fiscal Impact: Is limited to any applicable accrued interest.

FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-32

Taxpayer Name: Lakes Region Water

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Lakes Region Water Company, Inc.

Mailing Address: PO BOX 389, Moultonborough, NH 03254-0389

Telephone Nos.: (Home) _____ (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>
072-093	Paradise Drive	Utility	\$11,700

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: _____ (_____

(Print Name) 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 X Revised Assessment: \$0.00 DENIED _____

Remarks: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 072-093, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 072-093 tax bill.

The amount to be abated is: \$22.00 (plus any applicable interest)

Date: 02/01/2024

(Selectmen/Assessor Signature)



Office of Selectmen
Town of Moultonborough
6 Holland Street - PO Box 139
Moultonborough, NH 03254
(603) 476-2347 * Fax (603) 476-5835

Board of Selectmen Agenda Report

Date: January 17, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor

Subject: Abatement Credit Refund – Paradise Drive – Lakes Region Water Company

Recommended motion: Motion to approve a \$22.00 tax abatement, to the Lakes Region Water Company, Inc. for 2023 taxes on MBLU#072-094, a water utility parcel located on Paradise Drive.

Background: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 072-094, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 072-094 tax bill.

Issue: Assessment for multiple parcels consolidated to one parcel.

Fiscal Impact: Is limited to any applicable accrued interest.

FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-33

Taxpayer Name: Lakes Region Water

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Lakes Region Water Company, Inc.

Mailing Address: PO BOX 389, Moultonborough, NH 03254-0389

Telephone Nos.: (Home) _____ (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>072-094</u>	<u>Paradise Drive</u>	<u>Utility</u>	<u>\$11,700</u>

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: _____ (_____

(Print Name) 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 X Revised Assessment: \$0.00 DENIED _____

Remarks: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 072-094, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 072-094 tax bill.

The amount to be abated is: \$22.00 (plus any applicable interest)

Date: 02/01/2024

(Selectmen/Assessor Signature)



Office of Selectmen
Town of Moultonborough
6 Holland Street - PO Box 139
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Board of Selectmen Agenda Report

Date: January 17, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor

Subject: Abatement Credit Refund – Paradise Drive – Lakes Region Water Company

Recommended motion: Motion to approve a \$606.00 tax abatement, to the Lakes Region Water Company, Inc. for 2023 taxes on MBLU#072-095, a water utility parcel located on Paradise Drive.

Background: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 072-095, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 072-095 tax bill.

Issue: Assessment for multiple parcels consolidated to one parcel.

Fiscal Impact: Is limited to any applicable accrued interest.

FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-34

Taxpayer Name: Lakes Region Water

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Lakes Region Water Company, Inc.

Mailing Address: PO BOX 389, Moultonborough, NH 03254-0389

Telephone Nos.: (Home) _____ (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>072-095</u>	<u>Paradise Drive</u>	<u>Utility</u>	<u>\$317,189</u>

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: _____ (_____

(Print Name) 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 X Revised Assessment: \$0.00 DENIED _____

Remarks: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 072-095, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 072-095 tax bill.

The amount to be abated is: \$606.00 (plus any applicable interest)

Date: 02/01/2024

(Selectmen/Assessor Signature)



Office of Selectmen
Town of Moultonborough
6 Holland Street - PO Box 139
Moultonborough, NH 03254
(603) 476-2347 * Fax (603) 476-5835

Board of Selectmen Agenda Report

Date: January 17, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor

Subject: Abatement Credit Refund – Fawn Lane – Lakes Region Water Company

Recommended motion: Motion to approve a \$23.00 tax abatement, to the Lakes Region Water Company, Inc. for 2023 taxes on MBLU#093-030, a water utility parcel located on Fawn Lane.

Background: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 093-030, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 093-030 tax bill.

Issue: Assessment for multiple parcels consolidated to one parcel.

Fiscal Impact: Is limited to any applicable accrued interest.

FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-35

Taxpayer Name: Lakes Region Water

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Lakes Region Water Company, Inc.

Mailing Address: PO BOX 389, Moultonborough, NH 03254-0389

Telephone Nos.: (Home) _____ (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.

Town Parcel ID#	Street Address/Town	Description	Assessment
<u>093-030</u>	<u>Fawn Lane</u>	<u>Utility</u>	<u>\$12,100</u>

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.

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: \$0.00 DENIED

Remarks: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 093-030, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 093-030 tax bill.

The amount to be abated is: \$23.00 (plus any applicable interest)

Date: 02/01/2024

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



Office of Selectmen
Town of Moultonborough
6 Holland Street - PO Box 139
Moultonborough, NH 03254
(603) 476-2347 * Fax (603) 476-5835

Board of Selectmen Agenda Report

Date: January 17, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor

Subject: Abatement Credit Refund – Tall Pine Road – Lakes Region Water Company

Recommended motion: Motion to approve a \$215.00 tax abatement, to the Lakes Region Water Company, Inc. for 2023 taxes on MBLU#272-030, a water utility parcel located on Tall Pine Road.

Background: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 272-030, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 272-030 tax bill.

Issue: Assessment for multiple parcels consolidated to one parcel.

Fiscal Impact: Is limited to any applicable accrued interest.

FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-36

Taxpayer Name: Lakes Region Water

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Lakes Region Water Company, Inc.

Mailing Address: PO BOX 389, Moultonborough, NH 03254-0389

Telephone Nos.: (Home) _____ (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>272-030</u>	<u>Tall Pine Road</u>	<u>Utility</u>	<u>\$112,400</u>

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.

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 X Revised Assessment: \$0.00 DENIED _____

Remarks: The assessments of all Lakes Region Water Company, Inc. (LRW) parcels have been consolidated onto one property record card (MBLU# 888-888-000-000-002). This was done so that total valuation of LRW's property will now more readily reflect the RSA 72:8-d utility distribution asset formula valuation method.

The mandated RSA 72:8-d method for valuing utility company distribution assets provides that the formula be used to calculate a single value for all of LRW's distribution assets. The property record for parcel MBLU# 888-888-000-000-002, now reflects this singular assessed value. This allows for ease of confirming that the calculated value equals the total assessed value. It also simplifies tax billing, in that LRW now receives one tax bill for all of its water utility company distribution assets.

LRW's total distribution asset assessment was reflected on the final tax bill for MBLU# 888-888-000-000-002. However, LRW had already made the 2023 first-half bill payment for MBLU# 272-030, therefore that payment must be abated.

NOTE: This abatement is clerical in nature. There is no change in the total amount of LRW's 2023 assessment and billing. The change is only in that they received one tax bill, instead of ten separate bills. As such any applicable interest should be accrued from the day payment was received for the MBLU # 272-030 tax bill.

The amount to be abated is: **\$215.00** (plus any applicable interest)

Date: 02/01/2024

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



Office of Selectmen
Town of Moultonborough
6 Holland Street - PO Box 139
Moultonborough, NH 03254
(603) 476-2347 * Fax (603) 476-5835

Board of Selectmen Agenda Report

Date: January 25, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor

Subject: Abatement Credit Refund – Nine Acre Island – Deborah, Alan & Bonnie Ayers

Recommended motion: Motion to approve a \$524.00 tax abatement, to Deborah, Alan & Bonnie Ayers for 2023 taxes on MBLU#266-032, a vacant parcel located on Nine Acre Island.

Background: Based on a review requested by the taxpayer, it was determined that the land condition factor adjustment applied to this vacant parcel was inconsistent with those of similar parcels on Nine Acre Island and other parcels on nearby islands. Further review indicated that the adjustments on the other parcels were appropriate and the adjustment on this parcel was not. The condition factor adjustment was updated to be consistent with those adjustments on similar parcels.

Issue: Land condition factor adjustment was not consistent with similar parcels.

Fiscal Impact: \$524.00 (plus any applicable interest)

RECEIVED

JAN 22 2024

TOWN OF
MOULTON BOROUGH

FOR MUNICIPALITY USE ONLY:

Town File No.: 2623-037

Taxpayer Name: Ayers, Deborah/Alan Ayers/Bonnie Ayers

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Deborah Ayers of Ayers Deborah\Alan Ayers/Bonnie Ayers, Dorland
Mailing Address: P. O Box 701, North Conway NH 03860
Telephone Nos.: (Home) 603-447-2047 (Cell) 603-451-8612 (Work) _____ (Email) waterrocksky@yahoo.com
Caption Phone for
Hand of Hearing (best)

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>
266-032	Nine Acre Island	Land only 6.23 acres	\$ 672,400

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2023

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.

Town Parcel ID#	Street Address/Town	Description	LAND \$	Assessment
252-022	Ben Ayers Rd	11.25 acres	131,700	
266-010	18 Clement Rd	1.7 Acres + buildings		1,383,900
266-009	20 Clement Rd	1.7 Buildings + land		1,474,100

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.
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.

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.)

On January 20 I met with assessor Mr. Hughes. This is a vacant lot with excess wetland and significant wetlands. Mr. Hughes recommended that I file an abatement to reduce 100 to 70%.

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# 266/032 Appeal Year Market Value \$ 580,500

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: January 22, 2024

Deborah Ayers
(Signature)

Deborah Ayers
(Print Name)

(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: _____ (_____

(Print Name) 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 X Revised Assessment: \$580,500 DENIED _____

Remarks: Based on a review requested by the taxpayer, it was determined that the land condition factor adjustment applied to this vacant parcel was inconsistent with those of similar parcels on Nine Acre Island and other parcels on nearby islands. Further review indicated that the adjustments on the other parcels were appropriate and the adjustment on this parcel was not. The condition factor adjustment was updated to be consistent with those adjustments on similar parcels.

The amount to be abated is: **\$524.00** (plus any applicable interest)

Date: 02/01/2024

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)