

**Town of Moultonborough
Board of Selectmen
Meeting Agenda
Thursday, August 1, 2024
5:00 P.M.
6 Holland St.
Moultonborough, NH**

- I. CALL TO ORDER**
- II. PLEDGE OF ALLEGIANCE**
- III. CONSENT AGENDA**
 - A. Middle Neck Cemetery Lot Purchases
 - i. Lots #32A, 32B, 319A
- IV. NEW BUSINESS**
 - A. Moultonborough Public Works
 - i. Replacement of Highway Department Backhoe (warrant article #14)
 - ii. Winter Maintenance Service Contract
 - B. Town Assessor
 - i. Abatement Credit Refund(s)
 - a) Dixon Recreational Company, LLC (\$25)
 - b) 18 Falcon Way – Barrett (\$1,463)
 - c) Campgroup Holdings (\$282)
 - d) 12 Falcon Way – Frizsche (\$944)
 - ii. Abatement Application(s)
 - a) William F. Glavin Jr. Trust (Deny tax abatement)
 - b) William F. Glavin Jr. Trust (Deny tax abatement for Boat House only)
 - c) John, Ann & Peter Nicholson (Deny tax abatement)
 - C. Moultonborough Police Department
 - i. Administrative Assistant Job Description
- V. OTHER BUSINESS**
- VI. CITIZEN INPUT**
- VII. NON-PUBLIC SESSION**
 - A. 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.

**Moultonborough Public Works
Staff Report
HWY Backhoe Replacement**

July 16, 2024

Background: As part of the 2024 Warrant, Article 14: Backhoe with Attachments was voted on and approved at Town meeting.

Issue: Replacement of Highway Department John Deere 310SG Backhoe.

Discussion: In-depth research conducted by the DPW team sought demonstrations from different manufacturers including Case, JCB, John Deere, and Caterpillar over the past several months. As part of the research, the staff visited multiple communities to speak with other DPW teams about the likes/dislikes and try out the piece of equipment. The Caterpillar 420XE Loader Backhoe stood out in operability, safety, and visibility.

Attached is Milton Cat Quote dated June 25, 2024:

2024 420XE backhoe as specified:	\$187,400.00
Trade In of John Deere 310SG:	<u>\$32,500.00</u>
Net Price:	\$154,900.00

* Includes 7 year/3500-hour Premier Warranty

Fiscal Impact: To be expended from approved 2024 Warrant Article 14 (\$200,000).

Recommendation: The Board of Selectmen approve the request as follows: "Motion to waive the bidding requirements and accept the quote from Milton Cat, for the purchase of the new 2024 Caterpillar 420XE Loader Backhoe, with attachments, in the amount of \$154,900.00 as approved by 2024 Warrant Article 14, and authorize the Town Administrator to sign."

Prepared by: Christopher Theriault, Director of Public Works.

Milton



Chris Theriault
Town of Moultonborough
PO Box 139
Moultonborough, New Hampshire 03254

June 25, 2024

Dear Chris,

I want to thank you for allowing Milton Cat one of the leading Caterpillar dealers in North America the opportunity to provide the Town of Moultonborough with a Revised Quote on new 2024 Caterpillar Loader Backhoe for your upcoming equipment replacement needs. Milton Cat highly values your business and you can be assured of unmatched service and dealer support on machines that are second to none in the industry.

Specifications and pricing are only a part of the decision on the purchase of new equipment and does not describe the machine design, reliability and operational advantages, nor does it describe the product support you will receive from your dealer. These factors are extremely important when you are deciding on a major purchase such as a loader backhoe which you will be relying on for the next twenty (20) plus years. Milton Cat, as well as I feel confident that should you choose Caterpillar for your upcoming equipment needs in that you will receive unmatched product support, productivity and reliability from the Caterpillar line of equipment.

Pursuant to your request, please find enclosed another Revised Quote on a 2024 Caterpillar 420XE Loader Backhoe, as per your requested needs and specifications to replace your current 2010 John Deere 310SJTC.

Corporate

100 Quarry Drive
Milford, MA 01757
508.634.3400

84 Concord Street
North Reading, MA 01864
978.276.2400

14 Kendrick Road, Rt. 28
Wareham, MA 02571
508.291.1200

2158 Plainfield Pike
Cranston, RI 02920
401.946.6350

30 Industrial Drive
Londonderry, NH 03053
603.665.4500

One Cat Lane, Rt. 2
Richmond, VT 05477
802.434.4228

79 Robertson Boulevard
Brewer, ME 04412
207.989.1890

16 Pleasant Hill Road
Scarborough, ME 04074
207.883.9586

500 Commerce Drive
Clifton Park, NY 12065
518.877.8000

294 Ainsley Drive
Syracuse, NY 13210
315.476.9981

4610 E. Saile Drive
Batavia, NY 14020
585.815.6200

55 Industrial Park Drive
Binghamton, NY 13904
607.772.6500

Chris Theriault

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MILTON CAT

One (1) New 2024 Caterpillar 420XE Loader Backhoe, with 0 Hours

Standard and Optional Equipment, Moultonborough, NH

420XE Loader Backhoe

Caterpillar C3.6, 3.6 Liter, 4 Cylinder Tier 4f, 110 SAE J1349 Net Horsepower Engine

Engine Pre-Cleaner, Engine Pre-Heater, Engine Coolant Heater

Extended Life Coolant Antifreeze, Silicone Engine Hoses

12 Volt Electrical System, 150 Amp Alternator, Dual 880 CCA Heavy Duty Batteries

6 Speeds Forward/3 Speeds Reverse Powershift Transmission, Autoshift

50,582# Front Axle, Mechanical Front Wheel Drive, with Driveshaft Guard

50,582# Rear Axle, with Electronic Rear Differential Lock

Multi Wet Disc Hydraulic Brake, with Dual Pedals and Interlock, Four Wheel Braking

12.5/80-18 BKT Front Tires

19.5/24 BKT Rear Tires

Front & Rear Fenders

Climate Control Deluxe Cab, Interior Lighting

Interior Rearview Mirror, AM/FM Bluetooth Radio

Access Platforms and Steps Both Sides of Cab

Front/Rear Windshield Wiper/Washers

Deluxe Fabric Air Suspension Heated Seat, with Belt

Deluxe Gauges/Touch Screen Monitor/Alarm System

Coat Hook, Lunch Box Holder, Beverage Holder, Tilt Steering Column

Front and Rear/Side Mounted LED Work Lights

Rear Mounted Stop/Tail Lights, Front/Rear Directional/Hazard Lights

3-12 Volt Powerpoints, Backup Alarm

Variable Flow, Axial Piston, Load Sensing/Flow Sharing, Closed Center 49.4 gpm Hydraulic

System, with Hydraulic Oil Cooler, Ride Control

Caterpillar XT-3 Hoses, O-Ring Flat Face Seal Hydraulic Fittings

Electric over Hydraulic Seat Armrest Backhoe Controls, with Pattern Changer

Aux. Hydraulic Valve for Rear Aux. Circuit, Aux. Rear Hydraulic Lines

Boom and Stick Drift Reduction Valves, Anti-Swing Valve, Boom Protection Plate

Vandalism Locks, Tool Box

Hydrostatic Power Steering

Single Tilt Style Front Loader, with IT Style Quick Coupler

Front Hydraulic 3rd Function, with Work Tool Control

1.5 Cubic Yard General Purpose Bucket, w/Bolt on Edge

54" Pallet Forks

Curved Style Boom, Extendable Dipperstick

Enhanced Loader/Boom/Stick Cylinders

Hydraulic Coupler

24" HD Dig Bucket

18" Dig Bucket w/No Teeth

42" Hydraulic Tilting Bucket

Hydraulic Thumb

Reversible Stabilizer Pads, with Auto-up Feature, Stabilizer Guards

Operators Manual

Operating Weight as per the above Specifications: 20,750 Pounds

7 Year/3500 Hour Premier Warranty

Chris Theriault


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\$187,400.00 420XE Quote, per specifications listed on Page 2
\$ 32,500.00 Less John Deere 310SJTC Trade
\$154,900.00 Net Trade

Should the Town of Moultonborough wish to enter into a Lease/Purchase agreement for the Loader Backhoe; Caterpillar Financial, as well as other lending institutions offer municipalities' leases for up to Seven (7) years on Loder Backhoes. These municipal leases can be structured with monthly, quarterly, semi-annual or annual payments, both upfront and in arrears. I would be more than happy to provide you with any specific lease terms or amounts, should you so desire.

I wish to thank you for allowing Milton Cat the opportunity to provide you with another Revised Quote and I look forward to discussing this with you further. Should you need additional information, or if you have any additional questions, please feel free to contact me.

Sincerely,



Jeffrey E. Slade
Territory Manager
Governmental Accounts
New Hampshire/Vermont

JES
surface/moultonboroughnh420xequote24r2



PREMIER

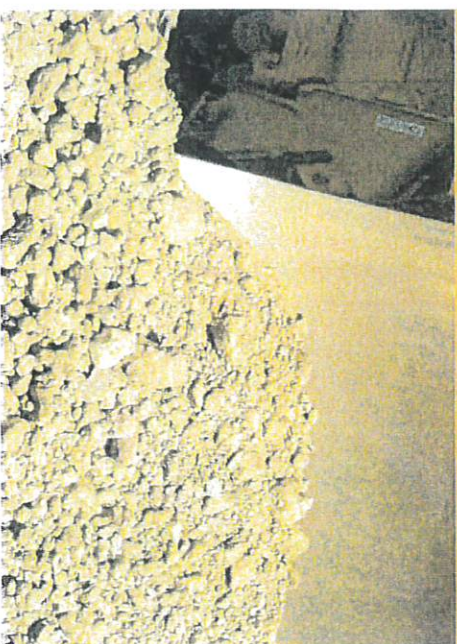
Our most comprehensive coverage includes powertrain and hydraulic components, as well as additional electrical and structural components. Powertrain components produce, transmit or control engine horsepower for moving the machine. Hydraulic components are associated with steering and implement control.

Learn more:

Contact your local Cat® dealer today or visit

www.cat.com/epp

The information contained herein is provided solely for general information purposes only and is not intended to be a solicitation or an offer to sell any product or service, nor is the information a complete description of all the terms, conditions and exclusions applicable to the products and services described. For complete descriptions of the terms, conditions and exclusions of the Equipment Protection Plan, or other products and services, please contact your Cat dealer. The products and services referred to herein may not be available in all jurisdictions.



THE RIGHT MACHINE THE RIGHT PLAN

Cat® Equipment Protection Plan



PREMIER

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CONTROL YOUR COSTS MINIMIZE YOUR RISKS

This plan safeguards your investments in new and Cat Certified Used* machines beyond the standard warranty period. It includes parts and labor to protect you against covered failures caused by defects in materials and workmanship. With the Premier Equipment Protection Plan, you can increase the predictability of service and maintenance costs—and reduce unplanned downtime.

*Product availability varies by region.

COVERED COMPONENTS

Engine & Accessories
 Engine - Internal Components
 Oil Cooler
 Radiator
 Exhaust / Muffler
 Manifolds
 Fan Motor
 Water Pump
 Fuel Injection Pumps
 Injectors
 Lift / Transfer Pump
 Sensors / Solenoids / Sensors
 Thermostat
 Flywheel & Torque Converter
 Engine Oil Filter Mount
 Turbocharger
 Starter
 Alternator
 AC Compressor / Condenser
 Electronic Control Modules
 Governor / Speed Controls & Linkages
 Fuel Lines
 Fuel Tank & Assoc. Parts
 Water Piping
 Oil Hoses / Lines (non-hydrostatic)
 Cylinder Block
 Piston
 Piston Rings
 Piston & Connecting Rod
 Crankshaft, Main Bearings & Rod
 Bearings
 Camshaft & Camshaft Bearings
 Timing Chain / Belt
 Cylinder Head
 Inlet / Exhaust Valve
 Valve Cover & Base
 Valve Spring & Guide
 Rocker Arm
 Drive Axle Oil Pump
 Universal Joint

Transmission
 Balancer
 Fuel Pump / Governor Drive
 Oil Pump
 Oil Pan Group
 Fan & Fan Drive
 Transmission
 Transmissions
 Hydraulic Controls
 Transmission Oil Filter Base
 Transmission Gears
 Final Drives / Planetary
 Drive Shafts
 Transfer Case
 Wet Brake Assemblies
 Hydrostatic Pumps &
 Drive Motors
 Linkage / Lines Connected to
 Hystat Pump
 Drive (pilot/er) Control Valves
 Senders / Sensors
 Powertrain Transmission
 Lines / Hoses
 Transmission Oil Tank
 Drive Train Oil Lines
 Bevel and Transfer Case

Drive Line/Drive Axle
 Axles
 Axle Seals
 Final Drive & Wheel
 Final Drive Case / Bore
 Final Drive Chain
 Final Drive Gears
 Axle Shaft
 Drive Axle Oil Pump
 Universal Joint

Steering
 Steering Clutch
 Steering Clutch & Brake Control Valve
 Steering Gear & Valve
 Power Steering Logic Module
 Steering Linkage
 Steering Column
 Steering Console
 Tie Rod

Hydraulic Systems
 Hydraulic / Steering Hoses & Lines
 Hydraulic Cylinders
 Hydraulic Valves & Controls
 Hydraulic Accumulators
 Hydraulic Oil Coolers
 Hoses and Lines
 Hydraulic Swivels
 Hydraulic Oil Filter Mount
 Hydraulic Oil Temperature Sensor
 Hydraulic Oil Filter Base
 Hydraulic Tanks

Suspension
 Automatic Grade Control
 Axle Spring
 Bogie Suspension
 Cross Slope Control
 Equalizer Bar
 Equalizer Bar Center Pin Support
 Equalizer Bar Support
 Stabilizer
 Suspension Control
 Suspension Control Valve
 Suspension Cylinder

Electrical & Interior
 Gauges / Indicators / Instruments
 Wiring Harnesses
 Switches
 Relays / Circuit breakers
 Generator
 Alternator / Generator
 Battery Charger
 Main Power Relay
 Start Switch
 Fuse / Circuit Breaker Panel
 Circuit Board

Frames & Linkages
 Chassis / Implement Frames
 Weldment
 Carbody
 Main Frame

Undercarriage
 Track Roller Frame
 Track Adjuster
 Recoil Spring

Braking System
 Brake Master Cylinder
 Vacuum Pump
 Wheel Cylinder
 Brake Caliper Head Assembly
 Control Valves
 Brake Lines
 Accumulator

WHAT WE DO

- Perform necessary inspections to confirm eligibility
- Install parts approved by Caterpillar on covered repairs
- Validate your enrollment in the program

WHAT YOU DO

- Operate equipment according to the Cat® Operation & Maintenance Manual (OMM)
- Have recommended preventive maintenance performed at intervals specified in the OMM
- Upon request, provide proof of preventive maintenance compliance (receipts, copies of work orders, invoices)
- Promptly provide the machine for repair in the event of a covered failure

EXCLUSIONS

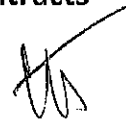
If a component is not listed, it may not be included in the plan. Other exclusions include:

- > Improper or abusive use of the machine
- > Lubricating oil, antifreeze, filters, consumables and other maintenance items replaced during the covered component repair, unless such items are rendered unusable by a covered component failure
- > Failures caused by normal wear-out
- > Freight charges for parts shipments
- > Travel time and mileage involved in getting to a job site
- > Hauling costs and / or retrieval costs
- > Overtime labor costs
- > Repair costs resulting from the failure of any non-covered components
- > Downtime loss
- > Equipment rental charges
- > Any incidental / consequential damages or costs incurred as a result of a covered component failure.
- > Modifications unless approved by Caterpillar

Examples of covered and excluded components or items are listed here. The actual dealer contract will govern. For a complete list of included components and more information on Cat Equipment Protection Plans, contact your local Cat dealer.

**Moultonborough Public Works
Staff Report
Winter Maintenance Service Contracts**

June 10, 2024



Background: The Town annually enters into contracts for services and equipment for snow/ice removal/treatment of Emergency Lanes.

Issue: The private snow removal contractors that the town utilizes for winter maintenance of Emergency Lanes are requesting an increase in service rates for the upcoming 2024-2025 winter season.

Discussion: The operational costs associated with roadway snow removal and treatment continue to increase. This includes vehicle maintenance, insurance, and employing a dedicated staff throughout the winter months.

We have had a great relationship with our dedicated team of winter contractors over the years and we recommend adjusting the rates as provided in the 2024-2025 Winter Maintenance Service Contract including hourly rate increases, minimum compensation for slow winters, and vehicle allowance for maintenance/repair of plow equipment.

Fiscal Impact: Public Works Emergency Lane Budget Lines (Estimate \$26,000 increase from FY2025 budget).

Recommendation: The Board of Selectmen approve the request as follows: "Motion to approve the rate changes in the 2024-2025 Winter Maintenance Service Contracts dated June 20, 2024, and authorize the Town Administrator to sign."

Prepared by: Christopher Theriault, Director of Public Works.

**TOWN OF MOULTONBOROUGH, NH
PUBLIC WORKS DEPARTMENT**

**SERVICE CONTRACT
Winter Maintenance 2024-2025**

The Town of Moultonborough, acting by and through its Public Works Director, herewith enters into a Service Contract ("Contract") for services and equipment lease for snow and ice removal and/or treatment of town or private roads.

_____, shall provide insured and qualified the operator(s) to perform those functions as identified herein.

Terms defined:

"Town," shall hereafter mean the Town of Moultonborough, corporate body politic, acting by and through its Public Works Director.

"Contractor," shall hereafter mean the firm or individual providing the operator(s) to perform the Services.

"Services" shall hereafter mean Snow & Ice Removal and/or Treatment as specified herein or in any executed addendum.

Terms and Conditions:

1. Any specifications, amendments or modifications to this Service Contract shall be clearly and legibly printed in ink or typewritten and signed by the parties through those authorized to execute an agreement on their behalf. Subsequent to execution by the parties, they shall be appended to this Contract as an addendum thereof.
2. The Contractor shall indemnify, defend and save harmless the Town, its officials, employees and agents from and against any demand, suit, action or claim for damages, equitable relief, statutory relief, penalties, interest, costs and/or attorney's fees on account of bodily injury, personal injury, death, property damage, economic injury, statutory violations sustained by any person, persons, entity, or entities arising from the acts or omissions of the Contractor, its officers, employees, agents, representatives and subcontractors. This covenant shall survive the termination of this Contract.
3. The Contractor shall obtain and maintain in force during the term of this Contract comprehensive general liability insurance including contractual coverage in amounts not less than one million dollars (\$1,000,000.00) per occurrence – two million dollars (\$2,000,000.00) in the aggregate. This insurance must include both bodily injury and property damage coverage, as well as contractual liability coverage. The Contractor shall obtain and maintain in force during the term of this Contract automobile liability insurance in an amount not less than one million dollars (\$1,000,000.00) combined single lim-

it. The automobile policy obtained must provide coverage for all owned, non-owned and hired vehicles.

4. The Contractor hereby agrees to purchase and maintain as required by New Hampshire RSA 281-A, Workers' Compensation Law, the appropriate Workers' Compensation Insurance to cover all claims of principals, officers, employees, and agents of the Contractor. Should the Contractor fail to purchase and maintain such insurance, and should the Town be found liable to principals, officers, employees and agents of the Contractor, the Town may recover from the Contractor the amount of any medical costs and compensation paid to or on behalf of the principals, officers, employees and agents of the Contractor and any expenses relating to claims filed under the provisions of Workers' Compensation.
5. Prior to the beginning of the contract the Contractor shall provide a Certificate of Insurance to the Town of Moultonborough demonstrating the required insurance coverages. The policy shall be the standard form employed in the State of New Hampshire, issued by an insurance company authorized to do business in the state of New Hampshire, and written through a company having a rating with A.M. Best or other such rating company of A- or better. It shall name the Town as certificate holder and provide that the Town and their officers, employees, and agents are named as additionally insured on the General Liability policy and adding them by endorsement to the extent required by the insurance policy to effectuate additional insured status. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the Town of Moultonborough.
6. Contractor and Town agree that any physical damage to Contractor's vehicles, property and equipment shall be the exclusive financial responsibility of the Contractor, and Contractor, therefore, releases the Town from any such liability and waives all claims that the Town, its officials, and employees are financially responsible for any property damage to Contractor's vehicles, property, and equipment. Contractor shall also be financially responsible to and shall fully repair or replace any Town equipment or property that is damaged or destroyed as a result of the operations or use of Contractor, its officers, employees, subcontractors, agents, or representatives.
7. The Contractor shall ensure that all equipment and operators are lawfully registered, inspected, and licensed, and that they comport with all applicable state and federal laws, including but not limited to NHDMV rules and regulations relative to the operation of commercial vehicles, i.e., CDL licensing, Medical Cards. Failure to comply with applicable law will result in immediate termination of the Contract.
8. The Contractor shall mobilize its plowing equipment within two (2) hours of being notified to do so. Said equipment shall remain in continuous operation, suitable to the working conditions, with due diligence until the Town notifies the Contractor to cease operations.
9. This Contract may be terminated by (a) mutual agreement of the parties, (b) the Town for a failure of the Contractor to mobilize as directed or (c) either party for a breach of the

contract by the other. The party seeking to terminate the Contract under section (c) must provide a notice to the other party of the alleged breach and their intent to terminate and must allow a reasonable period of time to cure the breach, except with respect to Contractor's violations of law. In the event that a party breaches and cures the contract on three occasions, to the continuing detriment of the other, the party in breach may be given a final notice termination notice by the other party.

Additional terms and conditions relating to rates, transportation, work delays, etc.: _____

See Attachment A.

On proper signature, the preceding contract lease agreement shall be valid for a period of one year or until terminated in accordance, with the terms of this Contract.

All notices required or permitted under this Contract shall be in writing and considered properly served if they are delivered by hand or certified mail with return receipt requested to the Contractor or to the Public Works Director in the case of the Town to the address listed herein or such other address as shall from time to time be established in writing by one party to the other as its new address. Notices shall be considered received upon the day of hand delivery or, in the instance of mail delivery, upon three business days having expired after the date of mailing.

Executed for Owner or Contractor:

by: _____
(name), Duly Authorized

its: _____
(title)

Mail Address: _____

date: _____

Executed for Town of Moultonborough, NH:

by: _____
Chris Theriault, Duly Authorized

its: Public Works Director

Mail Address: P.O. Box 139

Moultonborough, NH 03254

date: _____

Approved:

by: _____

TOWN (Authorized Signature)

date: _____

**TOWN OF MOULTONBOROUGH, NH
PUBLIC WORKS DEPARTMENT**

**SERVICE CONTRACT
Winter Maintenance 2024-2025**

Attachment A

This attachment is provided to inform you of what the Department of Public Works requires of its Contractors. Listed below are the hourly rates for Contracted Services **by type of equipment operated:**

3/4Ton w/8'plow	\$80.00
3/4Ton w/ 8' plow & sander; 3/4T w/9' plow; 1Ton w/ 9' plow; 1T w/8' plow & sander	\$90.00
1Ton w/ 9' plow& sander	\$100.00
Small 6-wheel dump (5500 series) w/ min 9' plow & sander (w/wing \$10/hr. additional)	\$105.00 \$115.00
Tractor/Skid Steer w/Loader Bucket	\$85.00

Notification: Notification will be made by the Department of Public Works. The Contractor shall mobilize its plowing equipment within two (2) hours of being notified to do so. Said equipment shall remain in continuous operation, suitable to the working conditions, with due diligence until the Town notifies the Contractor to cease operations

Sign-in / Sign-out: Each piece of equipment shall be signed in with the Highway Garage unless other arrangements have been made with the DPW Highway Team Leader in advance. The Contractor is responsible to keep an accurate record of time and shall record start and end times on the provided timesheets. Time in starts once the driver has signed in with the DPW Highway Team Leader. Time is finished when the DPW Highway Team Leader determines that the route is completed to his satisfaction. The cut-off time for each day is to be recorded as 12:00 Mid-night.

Snow Plowing/Sanding: After the driver has signed in, he/she will go immediately to their assigned route(s) and commence plowing in the following manner:

1. Open every street on the route with a pass in each direction.
2. After every street on the route is open, begin to push back the snow toward the edge of the road, widening each street in sequence.

3. At intersections, where possible, plowing should be to the right to minimize snow remaining in the intersections.
4. Clean the intersections of snow only after each street has been widened from edge to edge.
5. After the initial snow plowing operation has been completed, sanding of the roads shall commence as a last pass, unless otherwise directed by the DPW Highway Team Leader.

When the Contractor feels that the route has been properly cleared of snow and treated, they shall notify the DPW Highway Team Leader to make sure the route has been completed to his satisfaction.

Damage: Damage to mailboxes, fences, homeowner's property, cars, etc., must be reported immediately to the Town of Moultonborough, Department of Public Works, 68 Highway Garage Rd., New Hampshire (603) 253-7445.

Repair Time: A reasonable amount of time may be submitted for payment for necessary repairs to contractor's vehicles/equipment during a storm event.

Equipment Feasibility: The Town reserves the right to utilize only the equipment it deems necessary to complete a plowing operation. Equipment size and the route assigned will determine if a certain vehicle can be utilized by the Town.

Route Assignment: The Town will determine the routes of the contracted vehicles. The routes will be pre-assigned utilizing the type of vehicle(s) used by the Contractor in a plowing operation.

Fuel: Contractors are responsible for their own fuel. This service will not be available at the Highway Garage.

Vehicle Maintenance, Repair & Towing: Contractors are responsible for their own vehicle maintenance, repairs, and towing. These services will not be provided by the Town. If a vehicle has to be taken off the route, the Contractor must notify the DPW Highway Team Leader immediately. Cutting edges for plows are to be provided by the Contractor. **The Town will provide the Contractor with a one-time allowance of up to \$1,000/vehicle for the maintenance or repair of plow equipment.** A copy of invoices shall be submitted with the timesheets for payment of the allowance.

Snowplows and Frames: The Town does not provide snowplows and frames for contracted vehicles. Snowplows and frames must be provided by the Contractor and in proper mechanical condition for each plowing operation.

Sand: The Contractor shall keep a running tally of sand loaded to their vehicles during each storm event, and the load tally shall be submitted with timesheets. Town sand should be used only on assigned roads whenever practical.

Communication: It is mandatory that the Contractor have communication at all times during the entire snow operation with every piece of his equipment that is being contracted by the Town. The type of communication equipment is at the Contractor's discretion and all associated costs are at the Contractor's expense.

Billing/Timesheets: Time shall be submitted on Town of Moultonborough Winter Maintenance 2024-2025 Timesheets only; no other timesheets will be accepted. Timesheets shall be turned in to the Highway Department, 68 Highway Garage Rd., Moultonborough, NH, no later than 12:00 Noon on Mondays for the previous weeks' time. The pay week is from Sunday (12:01 am) through Saturday (12:00 midnight) and a separate timesheet shall be submitted for each pay week. Payments will be made bi-weekly, and it is the Contractor's responsibility to get timesheets in on time otherwise, they will have to wait for the next billing cycle.

Minimum Compensation: All contractors whose equipment is available for every event during the contract period will be guaranteed a minimum payment of \$500 per vehicle, per week for any week the contractor is not called in for snow plowing and/or sanding of the roadways. This minimum is to ensure that the contractor's expenses are covered in a mild (snowless) winter.

Fuel Surcharge: (For Plowing - Effective Date, August 28, 2023)*: The hourly rate paid for services under this contract includes fuel. It is assumed that fuel costs during the course of this contract will not exceed **\$3.763** per gallon of gasoline* or **\$4.433** per gallon of diesel fuel.* If the per gallon price for the given fuel exceeds this amount on the 1st day of any given month during which work is being performed under this contract, as published in the U.S. Department of Energy's chart of Weekly U.S. Retail Gasoline Prices (Regular Grade) or their chart of Weekly Retail On-Diesel Prices (both for the New England region), you are permitted to invoice us for a fuel surcharge for that one month for the amount of the difference times an hourly usage rate of 3.0 gallons per hour.

$$[(\$ \text{ Rate on 1}^{\text{st}} \text{ of Month}) - (\text{Assumed } \$ \text{ Rate})] * \text{ hours operated} * 3.0 = \text{That Month's } \$ \text{ Fuel Surcharge.}$$

You will be provided with worksheets upon which to submit your invoice. There will be a space to add this surcharge and the Town will do that for you once we have an invoice in hand.

**Administrative Note: Effective date and price per gallon must be filled in at the beginning of each contract term. Price per gallon is the market price the Public Works Director anticipates occurring during the term of the contract for the referenced fuel plus a factor of 10% for market risk we expect the contractor assume.*

Effective: June 20, 2024

April 25, 2024

Town of Moultonborough
6 Holland Street
Moultonborough, NH 03254

To Town of Moultonborough Officials,

I write this out on behalf of the subcontractors for the Town of Moultonborough during the winter season for snow plowing, and sanding of the town roadways. Like everything these days, the cost to maintain, insure and run our vehicles has increased.

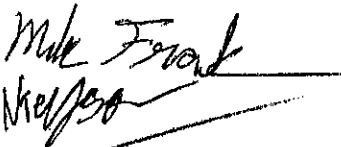
Because of the rising costs and decreased number of winter storms we are requesting a minimum payment of \$500 per week, per vehicle, for any weeks through our contract where we are not called for snow plowing and/or sanding of the town roadways. This is to ensure that the contractors can continually help pay their employees and keep them dedicated throughout the winter.

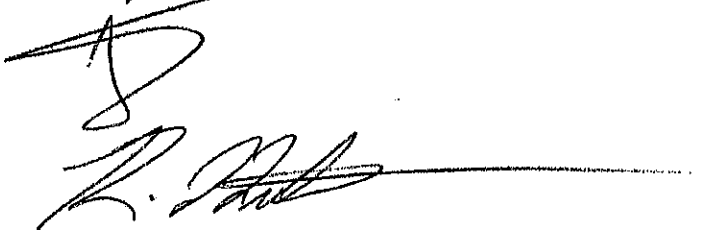
We are also asking for the minimum hourly rate per truck to be increased to \$100 per hour for one tons and \$80 for pickup trucks. Also, instead of \$600 per truck for breakdowns subcontractors we should be getting a minimum of \$1,000 due to the cost of shop wages and parts now in days. This is the bare minimum to continue regular maintenance and upkeep while also ensuring our vehicles to be on the road.

We are open to negotiations and having a conversation regarding these terms and look forward to your response.

Sincerely,

Mike Frank


Mike Frank



Winter Maintenance 2023-2024

Name: _____
Private Contractor- Snow Removal Contractor

Moultonborough, NH 03254

INVOICE

Date	3/4T w/8' plow	3/4T w/8' plow & sander or 9' plow	1T w/8' plow & sander or 1T w/9' plow	1T w/9' plow & sander	2T w/9-10' plow & sander or Tractor/skid steer w/pusher	26K GVW w/10' plow & sander	Services
	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	
	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	
	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	
	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	
	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	____ #of Total Hrs	
Hr Totals							
Rates	\$68.25	\$73.50	\$73.50	\$84.00	\$89.25	\$105.00	
Payment	85.00	90		100.00	105		

Submitted by: _____

Signature

Date: _____

Received by: _____

Date: _____

Account # 01-437-4596

Private Roads- Outside Contractors

Revised: November 8, 2023 (ANK)




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: July 25, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor 

Subject: Abatement Credit Refund – Dixon Recreational Company, LLC

Recommended motion: Motion to approve a \$25.00 tax abatement, to the Dixon Recreational Company, LLC for 2024 taxes on MBLU# 213-017-000-CG0-098, an unimproved camp site located 65 Barrett Place.

Background: Dixon Recreational Company, LLC notified the town that the travel trailer previously on the site had been removed prior to April 1, 2024. Due to an oversight, the assessing database was not updated to reflect the removal of the travel trailer, prior to the generation of the 2024 first-half tax warrant. The property record has since been updated to reflect the exemption.

Issue: Travel trailer was not removed from the property record card prior to issuance of the 2024 first-half tax warrant.

Fiscal Impact: \$25.00 (plus any applicable interest)

FOR MUNICIPALITY USE ONLY:

Town File No.: 2024-02

Taxpayer Name: Dixon Recreational

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Dixon Recreational Company, LLC

Mailing Address: c/o Barry Dixon – 14 Ridge Road, Meredith, NH 03253

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>213-017-000-CG0-09</u>	<u>65 Barrett Place</u>	<u>Vacant</u>	<u>\$8,700</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: _____ (_____ Representative's Signature) _____
_____(Print Name)

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

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

Abatement Request: GRANTED X Revised Assessment: \$0.00 DENIED _____

Remarks: Dixon Recreational Company, LLC notified the town that the travel trailer previously on the site had been removed prior to April 1, 2024. Due to an oversight, the assessing database was not updated to reflect the removal of the travel trailer, prior to the generation of the 2024 first-half tax warrant. The property record has since been updated to reflect the exemption.

The amount to be abated is: **\$25.00 (plus any applicable interest)**

Date: 08/01/2024

(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: July 29, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor 

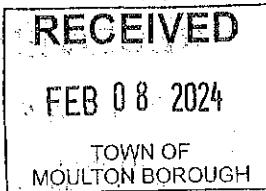
Subject: Abatement Credit Refund – MBLU # 194-037 – 18 Falcon Way - Barrett

Recommended motion: Motion to approve a \$1,463.00 tax abatement, to Bonnie J. Barrett & Richard A. Barrett, for 2023 taxes on MBLU# 194-037, an improved parcel located on 18 Falcon Way.

Background: Based upon an inspection of the property, as well as reviews of the information provided by the taxpayers, of the neighboring properties, and of relevant market data, a downward adjustment was made to the land condition factor. The adjustment was made to better reflect the actual land conditions of the parcel, while also maintaining consistency of site conditions throughout the neighborhood and with other waterfront properties having similar site conditions. The style of the house was also downgraded from Chalet to Cottage.

Issue: Inconsistent land condition factor and incorrect style of house.

Fiscal Impact: \$1,436.00 (plus any applicable interest)



FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-040

Taxpayer Name: Barrett

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Richard A Barrett and Bonnie J Barrett

Mailing Address: 3407 Seaway Dr., New Port Richey, FL 34652

Telephone Nos.: (Home) 727-494-7718 (Cell) 813-523-0970 (Work) N/A (Email) bonniejbarrett@verizon.net

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

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

Name(s): N/A

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>
194037	18 Falcon Way/ Moultonborough,	Lake Winnepesaukee Waterfront,	\$2,040,700

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2023

RECEIVED

FEB 08 2024

TOWN OF
MOULTON BOROUGH

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 receipted by an overnight delivery service.

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

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

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

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

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

- 2) no later than September 1 following the notice of tax.

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

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

SECTION D. Other Property(ies)

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

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

N/A

SECTION E. Reasons for Abatement Application

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

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

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

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

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

(Attach additional sheets if needed.)

1.1) Incorrect description or measurement of property (see Exhibit 1 for description and details)

1.2) Market data (see Exhibits 2, 3, and 4 for description and details)

1.3) Level of Assessment (see Exhibit 5 for description and details)

2) N/A

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# 194037 Appeal Year Market Value \$ \$ 1,416,400

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

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

A Comparative Sales Analysis and two Comparative Market Analyses reflect overassessment

The Market Analyses take into account the noted physical limitations of the property

The Level of Assessment was disproportionate to neighboring properties

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
As identified in Exhibits 2, 3, 4, and 5				

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: 02/05/2024

Richard A Barrett
(Signature)

Richard A Barrett
(Print Name)

Bonnie J Barrett
(Signature)

BONNIE J BARRETT
(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: _____ (_____ Representative's Signature) _____
_____(Print Name)

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

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

Abatement Request: GRANTED X Revised Assessment: \$1,784,000 DENIED _____

Remarks: Based upon an inspection of the property, as well as reviews of the information provided by the taxpayers, of the neighboring properties, and of relevant market data, a downward adjustment was made to the land condition factor. The adjustment was made to better reflect the actual land conditions of the parcel, while also maintaining consistency of site conditions throughout the neighborhood and with other waterfront properties having similar site conditions. The style of the house was also downgraded from Chalet to Cottage.

The amount to be abated is: \$1,436.00 (plus any applicable interest)

Date: 08/01/2024

(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: July 29, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor 

Subject: Abatement Credit Refund – MBLU # 249/049 & 252/009 – 10 & 4 Sobel Rd

Recommended motion: Motion to approve a \$282.00 tax abatement, to Campgroup Holdings, for 2023 taxes on MBLU# 249/049 & 252/009, an improved parcel located at 10 & 4 Sobel Road.

Background: The abatement application indicates that the two properties are negatively impacted by their close proximity to a summer camp and the fact that their ingress/egress is via a right-of-way through the summer camp. The properties have similar ownership to that of the adjacent summer camp and 4 Sobel Road is used for summer camp management housing. 10 Sobel Road is improved with two residences that are rented out as short-term rentals over the summer months.

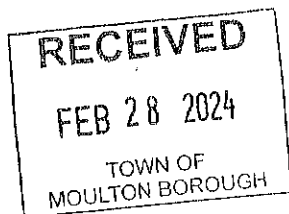
Prior to the abatement application, location adjustments had been made to each of the properties to account for the right-of-way access. These adjustments were offset with positive adjustments accounting for each lot's excess waterfrontage. Upon a site visit and further review, 10 Sobel Road's location adjustment was adjusted downward an additional 10% and no further adjustment was made to 4 Sobel Road's location.

The application did not include any market data evidence to support the opinion that the close proximity to the summer camp has a negative impact. There are many summer camps throughout the Town and we have not seen evidence that sales in close proximity to these camps have been negatively impacted.

The properties were both measured and listed, by our assessing contractor, during our abatement visit. The inspections uncovered some inaccuracies in our property record data. Each property record card was adjusted accordingly, resulting in downward values changes for each property. The end result being a reduction in value of \$41,900 for 10 Sobel Road and a reduction in value of \$7,600 for 4 Sobel Road. These reductions result in an aggregate reduction of \$282 in Campgroup Holdings, LLC total 2023 tax burden.

Issue: Inaccurate property record data to include location adjustment on 10 Sobel Road.

Fiscal Impact: \$282.00 (plus any applicable interest)



FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-42

Taxpayer Name: Campgroup Holdings LLC

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Campgroup Holdings, LLC

Mailing Address: 4 New King Street, Suite 130, White Plains, NY 10604

Telephone Nos.: (Home) N/A (Cell) N/A (Work) (914) 997-2177 (Email) mbenerofe@campgroup.com

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

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

Name(s): Roy W. Tilsley, Jr., Esq. / Bernstein, Shur, Sawyer & Nelson P.A.

Mailing Address: 670 N. Commercial St., Suite 108, P.O. Box 1120, Manchester, NH 03105

Telephone Nos.: (Home) N/A (Cell) N/A (Work) (603) 623-8700 (Email) rtilsley@bernsteinshur.com

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
249-49 / 10	Sobel Rd., Moultonborough	two seasonal rental homes	\$1,881,100.00
252-9 / 4	Sobel Rd., Moultonborough	seasonal residence	\$1,358,200.00

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

See attached.

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

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

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

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

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

See attached.

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

See attached.

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: _____

2/25/27

(Signature)

Mark Benerofe , CEO

(Print Name)

(Signature)

(Print Name)

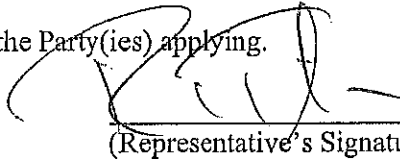
SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 641:3:

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

Date:

2/27/24



(Representative's Signature)

Roy W. Tilsley Jr., Esq.

(Print Name)

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

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

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

Remarks:

Reference attached Section I

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor 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: \$1,839,200 / \$1,350,600 DENIED

Remarks: The abatement application indicates that the two properties are negatively impacted by their close proximity to a summer camp and the fact that their ingress/egress is via a right-of-way through the summer camp. The properties have similar ownership to that of the adjacent summer camp and 4 Sobel Road is used for summer camp management housing. 10 Sobel Road is improved with two residences that are rented out as short-term rentals over the summer months.

Prior to the abatement application, location adjustments had been made to each of the properties to account for the right-of-way access. These adjustments were offset with positive adjustments accounting for each lot's excess waterfrontage. Upon a site visit and further review, 10 Sobel Road's location adjustment was adjusted downward an additional 10% and no further adjustment was made to 4 Sobel Road's location.

The application did not include any market data evidence to support the opinion that the close proximity to the summer camp has a negative impact. There are many summer camps throughout the Town and we have not seen evidence that sales in close proximity to these camps have been negatively impacted.

The properties were both measured and listed, by our assessing contractor, during our abatement visit. The inspections uncovered some inaccuracies in our property record data. Each property record card was adjusted accordingly, resulting in downward values changes for each property. The end result being a reduction in value of \$41,900 for 10 Sobel Road and a reduction in value of \$7,600 for 4 Sobel Road. These reductions result in an aggregate reduction of \$282 in Campgroup Holdings, LLC total 2023 tax burden.

The amount to be abated is: **\$282.00** (plus any applicable interest)

Date: 08/01/2024

(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: July 29, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor 

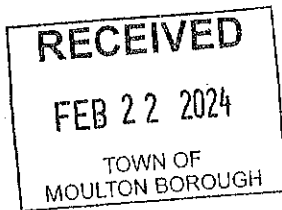
Subject: Abatement Credit Refund – MBLU # 194-040 – 12 Falcon Way - Fritzsche

Recommended motion: Motion to approve a \$944.00 tax abatement, to Peter Fritzsche, for 2023 taxes on MBLU# 194-040, an improved parcel located on 12 Falcon Way.

Background: Based upon an inspection of the property and neighborhood, as well as analysis of the appraisal report provided by the taxpayer and relevant market data, a downward adjustment was made to the land condition factor. The adjustment was made to better reflect the actual land conditions of the parcel, while also maintaining consistency of site conditions throughout the neighborhood and with other waterfront properties having similar site conditions. Additional adjustments were made to the residence, to include downgrading the style of the house from Chalet to Cottage and the condition from Good to Average.

Issue: Inconsistent land condition factor inaccurate improvement data.

Fiscal Impact: \$944.00 (plus any applicable interest)



FOR MUNICIPALITY USE ONLY:
Town File No.: 2023-41
Taxpayer Name: Fritzsche, Peter A.

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Peter Fritzsche

Mailing Address: 405 Yankee Ridge Lane, Urbana IL 61802

Telephone Nos.: (Home) 217 344 5012 (Cell) _____ (Work) _____ (Email) p.fritzsche@illinois.edu
preferred

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>000194/040/000/000/000</u>	<u>12 Falcon Way</u>		
	<u>Moultonborough</u>	<u>res. w/ front</u>	<u>1,895,400</u>

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

- 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.)

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. (2023)

Town Parcel ID# 000194/040/000/000/000 Appeal Year Market Value \$ 1,100,000

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.)

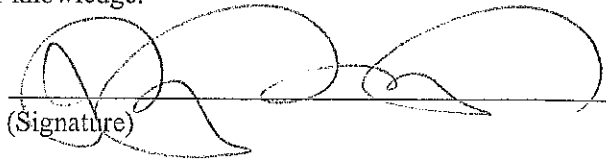
Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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see attached appraisal				

SECTION H. Certification by Party(ies) Applying

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

Date: Feb 20 2024


(Signature)

Peter Fritzsche
(Print Name)

(Signature)

(Print Name)

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

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

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

Date: _____ (_____ Representative's Signature) _____
_____(Print Name)

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

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

Abatement Request: GRANTED X Revised Assessment: \$1,784,000 DENIED _____

Remarks: Based upon an inspection of the property and neighborhood, as well as analysis of the appraisal report provided by the taxpayer and relevant market data, a downward adjustment was made to the land condition factor. The adjustment was made to better reflect the actual land conditions of the parcel, while also maintaining consistency of site conditions throughout the neighborhood and with other waterfront properties having similar site conditions. Additional adjustments were made to the residence, to include downgrading the style of the house from Chalet to Cottage and the condition from Good to Average.

The amount to be abated is: **\$944.00** (plus any applicable interest)

Date: 08/01/2024

(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: July 29, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor 

Subject: Abatement Application – MBLU #180-003 – 26 Garwood Lane – Glavin

Recommended motion: Motion to deny a tax abatement, to William F. Glavin Jr. 2001 Family Trust, for 2023 taxes on MBLU# 180-003, an improved parcel located at 26 Garwood Lane.

Background: The abatement application states that they “believe that the assessed value of our property is disproportionate to similar homes in the same general area as our property.” The opinion of market value is based upon a direct comparison of assessed values with a neighboring property, which has not sold in at least the last 14 years. The opinion of market value is then tied to the year-over-year increase in the comparable property applied to the 2022 assessed value of the subject property.

Both the subject property and the “comparable” property had cyclical inspections completed in 2023. Neither property had been measured & listed in over 10 years. Numerous updates were made to the property record data for each parcel. The number and value of these changes differed for each property and as a result the year-over-year percentage in change in value for each property was significantly different. This does not indicate disproportionate assessments, but rather it is an indication of the differences in value between two similar but uniquely different properties.

The application included no other data, such as market sales data, that could be used to show that the property was not assessed at market value.

The taxpayer also submitted a second application for the value of only the boat house on the property. That application is addressed in a separate agenda report.

Issue: The application did not provide market data supporting documentation, as detailed in Section E instructions, to support the claim of disproportionality.

Fiscal Impact: No Impact

FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-43.2

Taxpayer Name: Glavin

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): William F Glavin Jr Family Trust

Mailing Address: C/O Cummings & Lockwood LLC PO Box 120 Stamford, CT 06901 ATTN- Terry Tuthill

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 203-708-3814 (Email) ttuthill@cl-law.co

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): William F Glavin Jr

Mailing Address: 26 Garwood Lane Moultonborough, NH 03254

Telephone Nos.: (Home) _____ (Cell) 617-699-2317 (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>
000180/003/000/000/000	26 Garwood Lane	Home, Barn, Cottage and Boathouse	Total Parcel \$6,444,300

SECTION D. Other Property(ies)

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
000160 / 049 / 000 / 000 / 000	27 Garwood Lane	Home	\$1,073,000

SECTION E. Reasons for Abatement Application

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

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

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

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

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

(Attach additional sheets if needed.)

I believe the Assessed Value of our property is disproportionate to similar homes in the same general area as our property.

See Attached

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

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

Town Parcel ID# 000180 / 049 / 000 / 000 / 000 Appeal Year Market Value \$ \$5,589,685

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

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

See attached document "Abatement Addendum Request For Main House"

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
000180/001	73 Christmas Tree Lane			Assessment - \$6,606,300

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203:02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 2/25/2024

Howard S Tutthill III Trustee
(Signature)

HOWARD S TUTTHILL III
(Print Name)

WOLF AR
(Signature)

WILLIAM F. GUVIN, JR
(Print Name)

Parcel ID - 000180/003

Address – 26 Garwood Lane, Moultonborough

Property Description – Main House

Assessed Value - \$3,683,500

I believe our property was disproportionately assessed versus similar houses nearby. Two properties away at 73 Christmas Tree is a home that was built by the same builder, has similar finishes, and has several outbuildings similar to our property. However, as you will see below, their assessment increased in 2023 by 8.1% while our assessment increased by 30.6%. I have provided a breakdown of valuations and features of both houses for 2022, before the change in methodology employed by the Town, and 2023 when any outbuildings were moved to a separate card and given a valuation. I believe the assessor who visited our property and reassessed it last summer did not apply the same valuation methodology to our home that was applied to 73 Christmas Tree Lane and I am requesting a significant decrease in the valuation of our property. Separate from this request I am also requesting an abatement for the valuation of our boathouse. That Abatement Request is also attached.

First, I would like to share descriptions of the two properties to demonstrate why I believe they are comparable.

	26 Garwood Lane	73 Christmas Tree Lane
Main House		
Area	12,637 sq ft	12,812 sq Ft
Quality	L3 Luxurious + 50	L3 Luxurious + 50
Sq Ft Cost	\$509.45	\$506.81
Effect.	7,859	6,722
Condition	Good	Excellent
Barn/Cottage		
Area	4,811 sq ft	6,769 sq ft
Quality	E1 Excellent	A6 Very Good
Sq Ft Cost	\$186.44	\$197.97
Effect	3,299	4,000
Condition	Very Good	Very Good

Cottage/Garage

Area	1,344 sq ft	1,756 sq ft
Quality	A6 Very Good	A6 Very Good
Sq Ft Cost	\$193.75	\$194.49
Effect	739	1,108

Boathouse

Area	5,180	1,295
Quality	E1 Excellent	A3 Good
Sq Ft Cost	\$172.47	\$155.38
Effective	2,108	583

The easiest way for me to demonstrate why our assessment is disproportionate is to show a chart comparing the two properties assessment from 2022 and 2023 when the new methodology was used.

26 Garwood Lane

	Building	Features	Land	Barn, Cottage, Boathouse
2022	\$3,328,100	\$163,400	\$1,441,100	\$0
2023	\$3,683,500	\$34,700	\$1,658,200	\$1,067,900
\$ +/-	\$355,400	(\$128,500)	\$217,100	\$1,067,900
% +/-	+10.6%	(21.1%)	+15.0%	NA

Our total assessment for the property went from \$4,932,600 in 2022 to \$6,444,300 in 2023. That is a year over year increase in Assessed Value of 30.6% when nothing on the property changed except the assessment methodology. As you will see on the next page the same did not occur for 73 Christmas Tree Lane.

73 Christmas Tree Lane

	Building	Features	Land	Cottage, Garage, Boathouse
2022	\$4,118,800	\$105,100	\$1,885,600	\$0
2023	\$3,236,400	\$201,000	\$2,133,600	\$1,027,300
\$ +/-	(882,400)	\$95,900	\$248,000	\$1,027,300
% +/-	(21.5%)	91.1%	+13.1%	NA

73 Christmas Tree Lane's assessment went from \$6,109,500 in 2022 to \$6,606,300 in 2023. That is a year-over-year increase in Assessed Value of 8.1%.

It is clear that removing the outbuildings from 73 Christmas Tree Lane was mostly compensated by a reduction in the value of the existing Main House. In the case of 26 Garwood Lane the outbuildings were completely additive, and the Main House assessment went up as well.

I would also like to point out that 73 Christmas Tree Lane is situated inside Bald Peak Colony Club. As such they get the benefit of a 24-hour manned Gatehouse, a private beach and a marina. 26 Garwood Lane is on a Private Lane with three houses and we are required to maintain the road, not the Town.

I respectfully ask that you revise the Assessed Value of 26 Garwood Lane based on the analysis provided above. 73 Christmas Tree Lane Parcel Total increased by 8.01% to \$6,606,300. Using that same methodology the Parcel Total for 26 Garwood Lane should be \$5,331,925.

It is also important to keep in mind that the Tax Rate for Moultonborough went from \$4.78 to \$5.70 in 2023, a 19.7% increase. The original tax bill for 2023 resulted in an increase in taxes on 26 Garwood Lane going up by 55.1%. With this proposed abatement our taxes would still be increasing by approximately 31.1%, which I still feel is a dramatic increase in one year.

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

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

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

Date: _____

Representative's Signature) _____ (Print Name) _____

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

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

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

Remarks: The abatement application states that they "believe that the assessed value of our property is disproportionate to similar homes in the same general area as our property." The opinion of market value is based upon a direct comparison of assessed values with a neighboring property, which has not sold in at least the last 14 years. The opinion of market value is then tied to the year-over-year increase in the comparable property applied to the 2022 assessed value of the subject property.

Both the subject property and the "comparable" property had cyclical inspections completed in 2023. Neither property had been measured & listed in over 10 years. Numerous updates were made to the property record data for each parcel. The number and value of these changes differed for each property and as a result the year-over-year percentage in change in value for each property was significantly different. This does not indicate disproportionate assessments, but rather it is an indication of the differences in value between two similar but uniquely different properties.

The application included no other data, such as market sales data, that could be used to show that the property was not assessed at market value.

The taxpayer also submitted a second application for the value of only the boat house on the property. That application is addressed in a separate agenda report.

Date: 08/01/2024

(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: July 29, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor

Subject: Abatement Application – MBLU #180-003 – 26 Garwood Lane – Boathouse Only - Glavin

Recommended motion: Motion to deny a tax abatement, to William F. Glavin Jr. 2001 Family Trust, for 2023 taxes on MBLU# 180-003, an improved parcel located at 26 Garwood Lane.

Background: The abatement application states that it is an appeal of the boat house located on the property. The boat house is one of many improvements that make up the property and the value stated on the property record card is its contributory value to the overall market value of the property. The boat house cannot be sold separately and as such it has no stand-alone market value or assessed value. An abatement can only be requested based on the total assessed value of a property and not on its individual components. When the taxpayer submitted this application, I contacted him and explained all of this to him. At that time, he told me that he believed he had the right to abatement that was based on the value shown on the property record card for one component of the overall assessed value.

Even if the law allowed for such an abatement, the supporting information provided did not indicate disproportionate assessment. The four boat houses used for comparison purposes were all inspected within the same 3-month period as the subject boat house and valued using the same grading criteria. They were all significantly smaller and of lower quality than the subject boat house. Additionally, none of them included finished living space, as did the subject boat house.

The taxpayer also submitted a second application for the assessed value of the property as a whole. That application will be addressed in a separate agenda report.

Issue: The application was for an individual improvement and not the overall assessed value of the property, as such it does not qualify for an abatement.

Fiscal Impact: No Impact

FOR MUNICIPALITY USE ONLY:

Town File No.: 2023-43.1

Taxpayer Name: Glavin

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): William F Glavin Jr Family Trust

Mailing Address: C/O Cummings & Lockwood LLC PO Box 120 Stamford, CT 06901 ATTN- Terry Tuthill

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 2037083814 (Email) ttuthill@cl-law.com

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

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

Name(s): William F Glavin, Jr

Mailing Address: 26 Garwood Lane Moultonborough, NH 03254

Telephone Nos.: (Home) _____ (Cell) 6176992317 (Work) _____ (Email) william_glavin@outlook.com

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
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<u>000180/003/000/000/000</u>			
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<u>26 Garwood Lane, Moultonborough, NH</u>			
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<u>Boathouse</u>			
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<u>\$349,000</u>			
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SECTION D. Other Property(ies)

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
000160 / 049 / 000 / 000 / 000	27 Garwood Lane	Home	\$1,073,000

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:

- 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
- 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

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

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

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

(Attach additional sheets if needed.)

I believe the assessed value of our Boathouse is disproportionate to other similar boathouse in the same general area of our boathouse.

See Attached

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

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

Town Parcel ID# 000180/003/000/000/000 Appeal Year Market Value \$ 75,000-90,000

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

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

See attached document "Abatement Addendum Request for Boathouse"

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
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000180/001	73 Christmas Tree Lane	Assessment-\$90,600		
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000206/005	103 Elkins Point Rd	Assessment-\$94,000		
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000206/008	120 Elkins Point Rd	Assessment- \$66,500		
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000234/005	68 Churchwood Ln	Assessment-\$67,100		
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SECTION H. Certification by Party(ies) Applying

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

Date: 2/25/2024

Howard S. Tutthill III Trustee
(Signature)

HOWARD S TUTTHILL III
(Print Name)

WILLIAM F GUVIN JR
(Signature)

WILLIAM F GUVIN JR
(Print Name)

Parcel ID - 000180/003

Address – 26 Garwood Lane, Moultonborough

Property Description – Boathouse

Assessed Value - \$349,000

I believe that the assessed value is disproportionate to other similar boathouses in the general area. On the application I have listed four other boathouses, three are within Bald Peak Colony Club, and are within a ½ mile of our boathouse. The fourth is located about a ½ mile across Moultonborough Bay from our boathouse. Below are my specific concerns.

- 1) Our boathouse is rated E1-Excellent. All the others are rated Good or Average. Our boathouse was built in 1995 and the exterior was re-sided in 2007. Two of the other boathouses were built in the 2007-2010 timeframe and are similar in quality of construction to our boathouse. I do not think it should be rated excellent.
- 2) Our building rate is 1.6745 versus the others that range from 1.5 to .69. I am not sure how this impacts the assessed value, but I have been in most of the other boathouses and they are built similarly to ours.
- 3) Our Sq Ft Cost is \$172.47. The other three range from \$155.38 to \$69.14. As mentioned above, I have been in all but one of the boathouses that I have identified as comparable to ours. The \$155.38 per sq ft boathouse is finished to a much greater extent than ours and the other three are similar in construction quality to ours.
- 4) Our square footage includes a ½ finished second story. When we bought the boathouse the second story was unfinished and open to the water and boats below. We asked the building inspector for approval to enclose the room so none of our young grandchildren could fall onto the boats below. We used rough pine to finish the walls and ceiling. The second story of the boathouse is not permitted to be used for any activities, it can only be used for storage, according to the Shoreline Protection Act. The assessment treats it as additional finished and usable space which it is not. I believe it should be treated like an attic storage area.

All these items result in our boathouse being assessed at a value that is 380% - 660% higher than any of the other boathouses along the lakefront adjacent to our property. I think that is grossly disproportionate and I request that our assessed value be reduced to the \$75,000-100,000 range of the other boathouses.

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

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

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

Date: _____

Representative's Signature) _____ (Print Name) _____

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

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

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

Remarks: The abatement application states that it is an appeal of the boat house located on the property. The boat house is one of many improvements that make up the property and the value stated on the property record card is its contributory value to the overall market value of the property. The boat house cannot be sold separately and as such it has no stand-alone market value or assessed value. An abatement can only be requested based on the total assessed value of a property and not on its individual components. When the taxpayer submitted this application, I contacted him and explained all of this to him. At that time, he told me that he believed he had the right to abatement that was based on the value shown on the property record card for one component of the overall assessed value.

Even if the law allowed for such an abatement, the supporting information provided did not indicate disproportionate assessment. The four boat houses used for comparison purposes were all inspected within the same 3-month period as the subject boat house and valued using the same grading criteria. They were all significantly smaller and of lower quality than the subject boat house. Additionally, none of them included finished living space, as did the subject boat house.

The taxpayer also submitted a second application for the assessed value of the property as a whole. That application will be addressed in a separate agenda report.

Date: 08/01/2024

(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: July 30, 2024

To: Board of Selectmen

From: Thomas Hughes, Town Assessor 

Subject: Abatement Application – MBLU # 172-029 – 110 Alpine Park Rd - Nicholson

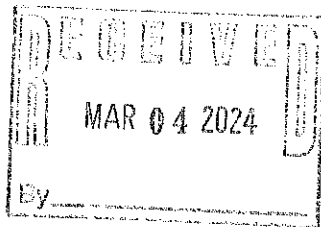
Recommended motion: Motion to deny a tax abatement, to John, Ann & Peter Nicholson, for 2023 taxes on MBLU# 172-029, an improved parcel located at 110 Alpine Park Road.

Background: The abatement application stated, in Section F – Taxpayer’s Opinion of Market Value, that the taxpayer’s opinion of market value is based on the property not having a well and having only a “recreational septic” system. No further information was given on how either of these impact the property’s market value. In Section E – Reasons for Abatement Application, it states that the information provided “is illustrative of the fact that the property’s assessment is not based on the property’s fair market value”. It goes on to state that the taxpayer reserves the right to present additional information. The information provided included six MLS Listing sheets. They included an island property and a property on a much smaller body of water. Only one of the remaining four sales is considered to be truly comparable to the subject property and it supports the subject’s assessed value.

On May 8th, 2024, a letter was sent to the taxpayer’s representative inquiring whether or not they would be exercising their right to provide additional information. To date, there has been no response to this letter.

Issue: The application did not include specific information on supporting their opinion of market value.

Fiscal Impact: No Impact



FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

Tax Year Appealed

2023

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Nicholson, John, Ann & Peter

Mailing Address: 455 Lincoln Boulevard, Long Beach, NY 11561

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 617.877.4313 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

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

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
172-29	110 Alpine Park Road, Moultonborough	Single Family	\$2,330,200

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937)

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# 172-25 Appeal Year Market Value \$1,200,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See attached

SECTION G. Sales, Rental and/or Assessment Comparisons

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

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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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 641:3 the application has a good faith basis and the facts stated are true to the best of my our knowledge.

Date:

2/23/24

(Signature)

(Print Name)

(Signature)

(Print Name)

(Title)

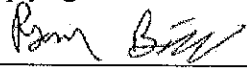
(Title)

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 641:3:

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

Date: 2/1/2023


(Representative's Signature)

Ryan Bigg

(Print Name)

Commercial Property Tax Management LLC

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

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

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

Remarks:

See attached Section I

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

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Date: 08/01/2024

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Nicholson, John, Ann & Peter
110 Alpine Park Road, Moultonborough, NH

2023 Municipality Abatement Application
Section F Attachment

Section F: Taxpayer's Opinion of Market Value

Parcel 172-29: There is no full septic on the property and the recreational septic is very limited. Also, the property does not have a well.

Opinion of Market Value: \$1,800,000

Town of Moultonborough, NH

POSITION: Administrative Assistant
FLSA STATUS: Non-Exempt

DEPARTMENT: Police Department
REPORTS TO: Police Chief

GENERAL SUMMARY

Performs variety of clerical and administrative tasks in support of the Chief of Police, making independent judgment in prioritizing work and selecting the most appropriate course of action within established operating procedures, guidelines, and priorities.

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Coordinates the daily general administrative and similar functions of the Police Department. Coordinates purchase of office supplies and maintenance needs.
- Enters/maintains Excel spreadsheets, i.e., Associations, Building Security, Directed Patrols, Dog Licenses, House/Business Check Requests, etc.
- Enters/maintains IMC Database, i.e., Court Dispositions, Dog Licenses, Duplicate Names, Master Name Files, Motor Vehicle Summonses/Warnings, Road Files, Site Files (Alarm, Businesses, Residents, etc.), etc.
- Files Accident Reports, Arrest Reports, Incident Reports, Arrest Warrants, Alarm Registrations, Criminal Trespass Orders, Restraining Orders, Summonses, etc.
- Lethality Assessment Program (LAP) Liaison.
- Maintaining and scheduling of the Public Safety Building Training Room.
- Maintains all files for the Police Chief, except for confidential files.
- Maintains records of absent leave.
- Maintains a current record of personnel names, addresses, and telephone numbers.
- Maintains a telephone directory of all companies and persons who have hired police officers for paid details.
- Receives public and professional inquiries and provides appropriate replies or refers inquiries to proper personnel.
- Maintains general correspondence and document files.
- Monitors/supervises the Good Morning Program.
- Performs the duties of the Terminal Agency Coordinator (TAC), i.e., NCIC validations, NCIC Second Party Checks, SPOTS recertifications, NCIC/SPOTS building security record checks, update communications specialists of new/updated terminal information, maintaining an updated NCIC/NLETS Manual, liaison between New Hampshire State Police and this agency, terminal activity, etc.
- Prepares copies of police reports for insurance companies and citizens upon request.
- Prepares fingerprints cards and final dispositions sheets and forwards them to New Hampshire State Police.
- Prepares invoices for Outside Details.
- Prepares/maintains all paperwork for Payroll and Accounts Payable.
- Processes Pistol Permit Applications by running appropriate criminal record checks, checking references, and preparing pistol permits for approval by the Chief of Police.
- Provide relief for Communication Specialists, as necessary.
- Receives public and professional inquiries, and provides appropriate replies or refers inquiries to proper personnel.
- Reviews Dispatch Log for accuracy.

- Tracks expenses incurred in the daily operation of the department.

OTHER DUTIES AND RESPONSIBILITIES

Performs other related duties as requested.

REQUIRED MINIMUM QUALIFICATIONS

Education and Experience

Experience related to administration, management, communications or related field. Three years of experience in a business environment and communications or any equivalent combination of education, training and experience which demonstrates possession of the required knowledge, skills, and ability. Preference is given to those with experience.

Knowledge, Skills, and Abilities

- Knowledge of proper radio and telephone communications procedures.
- Knowledge of the Town's street system and geography.
- Knowledge of departmental rules and regulations; knowledge of applicable Federal, State, and Town laws and ordinances.
- Excellent written and spoken communications skills.
- Skill in the use of computers and applicable software packages or the ability to learn these skills is essential.
- Ability to acquire a Terminal Agency Coordinator (TAC) Certification within one year of appointment is required. NH State Police On-Line Telecommunications System (SPOTS) Certification required at time of hire.
- Ability to develop within a reasonable period of time, skill, speed, accuracy, and efficiency in the operation of communication equipment and departmental practices and procedures.
- Ability to listen carefully and speak clearly and concisely; the ability to think and act quickly, calmly, accurately, discretely, and effectively in emergency situations.
- Ability to take accurate notes.
- Ability to handle multiple projects simultaneously.
- Ability to work under emotionally stressful situations.
- Ability to prioritize and organize; the ability to understand and follow complex oral and written instructions.
- Ability to maintain the utmost confidentiality of departmental activities and information protected under State and Federal laws is critical and an absolute requirement.
- Knowledge of modern office procedures, practices and methods, computerized systems and basic accounting procedures.
- Skilled in modern office and police function software.
- Strong communication and interpersonal skills along with the ability to deal with confidential information are essential. Attention to detail and accuracy are essential.
- Ability to create charts and graphs, compose memoranda and letters, receive, screen or admit and give information to callers and to screen correspondence and answer routine inquiries is essential.
- Ability to understand and follow oral and written instructions independently, to establish and maintain effective working relationships and to understand and adhere to department policies, procedures, and safety guidelines in the performance of job duties is required.

SUPERVISION EXERCISED

None

LICENSING AND CERTIFICATION

NH State Police On-Line Telecommunications System Certification (SPOTS)
Terminal Agency Coordinator (TAC)

TOOLS AND EQUIPMENT USED

SPOTS Computer, IMC records management, radios, various telephone systems, security cameras, monitors, fire alarm system, copier, fax, shredder, and other office equipment.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

While performing the duties of this job, the employee is regularly required to sit for long periods of time; to use hands to finger, handle, or feel; reach with hands and arms; talk, see and hear. The employee must occasionally lift and/or move up to 25 pounds.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly exposed to mental stress and frequently to emotionally upsetting situations and individuals and must maintain composure and control under adverse conditions while performing a variety of activities to assist callers and contacts. The noise level in the work environment may be very loud.

External and internal applicants, as well as position incumbents who become disabled as defined under the Americans with Disabilities Act, must be able to perform the essential job functions (as listed) either unaided or with the assistance of a reasonable accommodation to be determined by management on a case-by-case basis.

The job description does not constitute an employment agreement or contract between the employer and the employee and is subject to change by the employer as the needs of the employer and requirements of the job change.