



TOWN OF DURHAM

8 Newmarket Road

Durham, NH 03824

Tel: 603-868-5571

Fax: 603-868-1858

www.ci.durham.nh.us

NOTICE: Although members of the Town Council will be meeting in the Council chambers, the Council meetings are still available for members of the public to participate via Zoom or in-person.

AGENDA

DURHAM TOWN COUNCIL

MONDAY, MARCH 21, 2022

DURHAM TOWN HALL - COUNCIL CHAMBERS

7:00 PM

NOTE: The Town of Durham requires 48 hours notice if special communication aids are needed.

- I. Call to Order
- II. Town Council grants permission for fewer than a majority of Councilors to participate remotely
- III. Roll Call of Members. Those members participating remotely state why it is not reasonably practical for them to attend the meeting in-person
- IV. Approval of Agenda
- V. Swearing in of Council Members - Lorrie Pitt, Town Clerk-Tax Collector
- VI. Selection of Council Chair and Chair Pro Tem
- VII. Special Announcements - None
- VIII. Public Comments (*) - **Please state your name and address before speaking**
- IX. Approval of Minutes - None
- X. Councilor and Town Administrator Roundtable
- XI. Report from the UNH Student Senate External Affairs Chair or Designee
- XII. Unanimous Consent Agenda (*Requires unanimous approval. Individual items may be removed by any councilor for separate discussion and vote*)
 - A. RESOLUTION #2022-04 establishing regular Town Council meeting dates for April 2022 through March 2023

- B. Shall the Town Council, upon recommendation of the Administrator, review and readopt the Town's Investment Policy as required by New Hampshire Revised Statutes Annotated (RSA) 41:9?
- C. Shall the Town Council accept the recommendations of the Town Assessor relative to FY 2021 Property Tax abatements at the local level or for outstanding appeals before the Board of Tax and Land Appeals (BTLA) or NH Superior Court?

XIII. Committee Appointments - None

XIV. Presentation Items

Final Report and Recommendation of the Regional Compost Working Group – Nell Neil, Chair, and Mary Caulfield, IWMAC; Maggie Morrison, ORCSD Sustainability Coordinator

XV. Unfinished Business

XVI. New Business

- A. Annual appointments of Council representatives to the various town boards, commissions, and committees
- B. Initial discussion regarding development of the 2022/23 Town Council goals
- C. Other Business

XVII. Nonpublic Session (if required)

XVIII. Extended Councilor and Town Administrator Roundtable (if required)

XIX. Adjourn (NLT 10:30 PM)

() The public comment portion of the Council meeting is to allow members of the public to address matters of public concern regarding town government for up to 5 minutes. Obscene, violent, disruptive, disorderly comments, or those likely to induce violence, disruption or disorder are not permitted and will not be tolerated. Complaints regarding Town staff should be directed to the Administrator.*



TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824
Tel: 603-868-5571
Fax: 603-868-1858
www.ci.durham.nh.us

AGENDA ITEM: **# 6**
DATE: **March 21, 2022**

COUNCIL COMMUNICATION

INITIATED BY: Durham Town Charter

AGENDA ITEM: SELECTION OF CHAIR AND CHAIR PRO TEM

CC PREPARED BY: Jennie Berry, Administrative Assistant

PRESENTED BY: Durham Town Council

AGENDA DESCRIPTION:

Section 3.3 in the Durham Town Charter addresses the procedures for the selection of the Chair and Chair Pro Tem, which in part states that at its first regular meeting following each election, the Council shall choose one of its members as Chair for a term of one (1) year and one of its members Pro Tem for a term of one (1) year who shall act in the absence or disability of the Chair.

LEGAL AUTHORITY:

Section 3.3 of the Durham Town Charter.

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

The Town Council should select a Chair and Chair Pro Tem as the first item of business at Monday night's meeting.

MOTION:

The Durham Town Council does hereby APPOINT _____ as Chair of the Durham Town Council.

MOTION 2:

The Durham Town Council does hereby APPOINT _____ as Chair Pro Tem of the Durham Town Council.



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12A

DATE: March 21, 2022

COUNCIL COMMUNICATION

INITIATED BY:

Durham Town Charter

AGENDA ITEM:

**RESOLUTION #2022-04 ESTABLISHING REGULAR TOWN
COUNCIL MEETING DATES FOR APRIL 2022 THROUGH MARCH
2023**

CC PREPARED BY:

Jennie Berry, Administrative Assistant

PRESENTED BY:

Todd I. Selig, Town Administrator

AGENDA DESCRIPTION:

Attached for Council's review and consideration is a resolution establishing the regular Town Council meeting dates for April 2022 - March 2023 in accordance with Section 3.7C of the Durham Town Charter.

It should also be noted for advance scheduling purposes that the Council typically schedules budget work sessions for each Monday in November and December when a regular meeting is not scheduled.

LEGAL AUTHORITY:

Section 3.7 (C) of the Durham Town Charter states that "Regular meetings shall be held on such day or days of each month at such time as the Council shall by ordinance or resolution direct."

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council hereby adopts Resolution #2022-04 establishing the regular Town Council meeting dates for the period April 2022 through March 2023.

RESOLUTION #2022-04 DURHAM, NEW HAMPSHIRE

Establishing Regular Town Council Meeting Dates for April 2022 through March 2023

WHEREAS, Section 3.7C of the Durham Town Charter states that regular meetings of the Council shall be, "... Held on such day or days of each month at such time as the Council shall by ordinance or resolution direct." and

WHEREAS, because of holidays, there is need to amend the regular meeting schedule of the Durham Town Council,

NOW THEREFORE, BE IT RESOLVED that the Durham Town Council does hereby adopt **Resolution #2022-04** establishing the regular meeting schedule of the Durham Town Council for the period April 2022 - March 2023 as follows:

Monday	April 4, 2022	Monday	October 3, 2022
Monday	April 18, 2022	Monday	October 17, 2022
Monday	May 2, 2022	Monday	November 7, 2022
Monday	May 16, 2022	Monday	November 21, 2022
Monday	June 6, 2022	Monday	December 5, 2022
Monday	June 20, 2022	Monday	December 19, 2022
Monday	July 11, 2022	Monday	January 9, 2023
Monday	August 15, 2022	Monday	February 6, 2023
Monday	September 12, 2022	Monday	February 20, 2023
Monday	September 19, 2022	Monday	March 6, 2023
		Monday	March 20, 2023

PASSED AND ADOPTED on this ____ day of March, 2022 by a majority vote of the Durham Town Council with _____ voting in favor, _____ opposing, and _____ abstaining.

Katherine Marple
Chair, Durham Town Council

ATTEST:

Lorrie Pitt, Town Clerk-Tax Collector



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AGENDA ITEM:

12B

DATE: March 21, 2022

COUNCIL COMMUNICATION

INITIATED BY: Gail Jablonski, Business Manager

AGENDA ITEM: SHALL THE TOWN COUNCIL, UPON RECOMMENDATION OF THE ADMINISTRATOR, REVIEW AND READOPT THE TOWN'S INVESTMENT POLICY AS REQUIRED BY NEW HAMPSHIRE REVISED STATUTES ANNOTATED (RSA) 41:9?

CC PREPARED BY: Gail Jablonski, Business Manager

PRESENTED BY: Todd I. Selig, Town Administrator

AGENDA DESCRIPTION:

In May of 2010 the Town Council approved an Investment Policy (copy attached) for the Town of Durham. RSA 41:9, VII states that "The governing body shall **annually review** and adopt an investment policy for the investment of public funds in conformance with applicable statutes and shall advise the treasurer of such policies."

The adoption of financial policies is a good, sound business practice that fosters confidence in the fiscal operations of the municipality. Financial policies help to provide consistency, stability, and continuity in the financial operations of the Town. Written policies also provide a framework to guide and education both newly elected officials in carrying out their fiduciary responsibilities and newly appointed staff in the conduct of their financial duties. The ability to rely on well-defined financial policies helps to resolve conflicts and avoid allegations of bias or favoritism.

The town currently has a Tri-Party Collateral Agreement with Citizens Bank, N.A. and the Bank of New York Mellon and receives monthly statements with collateralized deposit information.

LEGAL AUTHORITY:

New Hampshire Revised Statutes Annotated (RSA) 41:9(VIII): "The selectmen shall annually review and adopt an investment policy for the investment of public funds in conformance with applicable statutes and shall advise the treasurer of such policies."

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby, upon review and recommendation of the Administrator, readopt the Investment Policy for the Town of Durham (as amended) and as required by New Hampshire Revised Statutes Annotated (RSA) 41:9.

TOWN OF DURHAM, NH
INVESTMENT POLICY

I. SCOPE

This investment policy establishes a framework for the safe and prudent investment of public funds. It applies to all financial assets in the custody of the town treasurer of the Town of Durham, NH. These funds are accounted for in the Town's annual financial report and include the following:

- ❑ General Fund
- ❑ Special Revenue Funds
- ❑ Capital Project Funds
- ❑ Forfeiture/Seizure Funds
- ❑ Any new fund created by the Town Council unless specifically exempted by the articles of its creation.

II. OBJECTIVES

The primary objective of the Town of Durham's Investment Policy is to set forth appropriate investment activities that provide for, first and foremost, the safety of principal, as well as sufficient liquidity to support operations while generating a reasonable investment yield.

The specific investment policy objectives are as follows:

- ❑ To ensure the preservation of capital and the protection of investment principal;
- ❑ To maintain sufficient liquidity to meet operating requirements;
- ❑ To satisfy all legal requirements;
- ❑ To attain market-average rate of return on investments taking into account risk and legal constraints and cash flow considerations.

III. DELEGATION OF AUTHORITY

In accordance with Chapter 41:29 of the Revised Statutes Annotated (RSA), of the State of New Hampshire, the responsibility for conducting investment transactions resides with the Town Treasurer, *except in the instance of capital reserve funds or trust funds, when the responsibility for conducting investment transactions reside with the Trustees of the Trust Funds in accordance with RSA 35:9.*

No person may engage in an investment transaction except as provided under the terms of this policy and the internal procedures and controls hereby established.

IV. PRUDENCE

The investment policy will be conducted in accordance with the "prudent person" standard which requires that:

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their

TOWN OF DURHAM INVESTMENT POLICY

own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The Town recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary non-liquidity. The Treasurer is expected to display prudence in the selection of investments in a way to minimize default risk.

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict (or appear to conflict) with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

V. INTERNAL CONTROLS

The internal controls for the Town of Durham shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, imprudent actions by employees and officers of the Town.

In accordance with RSA 41:6 Bonds, Town Treasurers shall be bonded by position under a blanket bond from a surety company authorized to do business in the state.

All depository accounts of the Town must be held in the name of the Town. All income payable to the Town and all revenue received by the Town shall be forwarded to the Town Treasurer.

VI. INVESTMENT INSTRUMENTS

The treasurer shall deposit all such moneys in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, except that funds may be deposited in federally insured banks outside the state if such banks pledge and deliver to a third party custodial bank or the federal reserve bank collateral security for such deposits of the following types:

- (a) United States government obligations;
- (b) United States government agency obligations; or
- (c) Obligations of the state of New Hampshire in value at least equal to the amount of the deposit in each case.

Whenever the town treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the town treasurer shall invest the same in the public deposit investment pool established pursuant to RSA 383:22, or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types of interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, or in obligations fully guaranteed as to principal and interest by the United States government. The obligations may be held directly or in the form of securities of or other interests in any open-end or closed-end management-type investment company or investment trust registered under 15 U.S.C. section 80a-1 et seq., if the

TOWN OF DURHAM INVESTMENT POLICY

portfolio of the investment company or investment trust is limited to such obligations and repurchase agreements fully collateralized by such obligations.

VII. SAFEKEEPING AND COLLATERALIZATION

In accordance with RSA 41:29 V, the Town Treasurer shall ensure that prior to acceptance of any moneys for deposit or investment, including repurchase agreements, the federally assured bank shall have such funds, at the time of deposit or investment, secured by collateral having a market value at least equal to 102% of the amount deposited or invested in each case. Such collateral shall be held by a third-party custodian and segregated for the exclusive benefit of the town. Collateral is marked to market at least weekly and daily when appropriate. Collateral maturity should coincide with the investment maturity. Collateral shall be delivered upon the Town Treasurer's direction.

Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

The banking institution shall provide the Town Treasurer with at least quarterly reports of the Town's collateral position. In addition, collateral agreements shall comply with provisions set forth in the Financial Institutions Reform, Recovery and Enforcement Act of 1989 (FIRREA), which require that the collateral agreement be:

- 1) In writing;
- 2) Approved by the Board of Directors of the depository or its loan committee;
- 3) Lists no specific pledged securities; and
- 4) Has been, continuously, from the time of its execution, an official record of the depository institution.

VIII. POLICY REVIEW

This policy shall be reviewed at least annually by the Council, or its designee, with changes made as warranted, followed by re-adoption by the governing body.

The Council reserves the right to implement changes to this policy without prior notice if it is deemed in the Town's best interest.

TOWN OF DURHAM INVESTMENT POLICY

Adopted by the Durham Town Council on May 3, 2010

Reviewed and Re-Adopted by the Durham Town Council on May 16, 2011.

Reviewed and Re-Adopted by the Durham Town Council on June 4, 2012.

Reviewed and Re-Adopted by the Durham Town Council on June 17, 2013.

Reviewed and Re-Adopted by the Durham Town Council on May 19, 2014.

Reviewed and Re-Adopted by the Durham Town Council on November 16, 2015.

Reviewed and Re-Adopted by the Durham Town Council on March 20, 2017.

Reviewed and Re-Adopted by the Durham Town Council on March 5, 2018.

Reviewed and Re-Adopted by the Durham Town Council on March 4, 2019.

Reviewed and Re-Adopted by the Durham Town Council on March 2, 2020.

Reviewed and Re-Adopted by the Durham Town Council on March 21, 2021.

Todd I. Selig
Town Administrator

Date



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AGENDA ITEM:

#12C

DATE: March 21, 2022

COUNCIL COMMUNICATION

INITIATED BY: Jim Rice, Assessor

AGENDA ITEM: SHALL THE TOWN COUNCIL ACCEPT THE RECOMMENDATIONS OF THE TOWN ASSESSOR RELATIVE TO FY 2021 PROPERTY TAX ABATEMENTS AT THE LOCAL LEVEL OR FOR OUTSTANDING APPEALS BEFORE THE BOARD OF TAX AND LAND APPEALS (BTLA) OR NH SUPERIOR COURT?

CC PREPARED BY: Jennie Berry, Administrative Assistant

CC PRESENTED BY: Todd Selig, Town Administrator
Jim Rice, Assessor

AGENDA DESCRIPTION:

Each year the Town receives requests for property tax abatements. The deadline for filing abatement requests is March 1, 2022. The Town must respond to the applicants in writing by July 1, 2022, or the application is automatically denied.

The Assessor's Office has reviewed abatement requests received to date, conducted site inspections, and met with those property owners or tax representatives who requested a meeting. These inspections and meetings have been held on an ongoing basis. Once these meetings concluded, the Assessor reviewed the requests in more detail and formulated recommendations. If the taxpayer has appealed their assessment with the municipality and is dissatisfied with the decision of the Town, they may appeal the abatement to either the New Hampshire Board of Tax and Land Appeals or Superior Court, but not both.

Attached for the Council's review and information are abatement recommendations for the following properties:

1. **Sigma Beta Alumni Association - 26 Madbury Road**
Recommendation: GRANT (for Tax Year(s) 2021). The Assessor recommends granting the abatement request in the amount of \$18,387.11 without interest because the 2021 property taxes have not been paid. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

2. 121 Tech Owner, LLC – 121 Technology Drive

Recommendation: GRANT (for Tax Year 2021. The Assessor recommends granting the abatement request in the amount of \$48,053.27 including interest. See attached recommendation from the assessor outlining the reason for granting this request.

3. David & Amy Simpson – 116B Piscataqua Road

Recommendation: GRANT (for Tax Year 2021. The Assessor recommends granting the abatement request in the amount of \$2,828.69 including interest. See attached recommendation from the assessor outlining the reason for granting this request.

4.. Jean Garofoli Rev. Trust – 116C Piscataqua Road

Recommendation: GRANT (for Tax Year 2021. The Assessor recommends granting the abatement request in the amount of \$2,426.73 including interest. See attached recommendation from the assessor outlining the reason for granting this request.

5. Robert & Jennifer Olszewski – 157 Mill Road

Recommendation: GRANT (for Tax Year 2021. The Assessor recommends granting the abatement request in the amount of \$219.05 including interest. See attached recommendation from the assessor outlining the reason for granting this request.

LEGAL AUTHORITY:

RSA 76:16 describes the process for the apportionment, assessment, and abatement of property taxes.

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

As part of the FY 2022 budget, the Town of Durham has appropriated \$900,000 to be used for tax abatement/appeal purposes. To date, the Town has abated \$518,748.19 to taxpayers who have appealed their assessments with the municipality, to the Board of Tax and Land Appeals or Superior Court.

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby, upon recommendation of the Assessor and consent of the Administrator, approve the FY 2021 property tax abatements totaling \$71,914.85 pertaining to the properties noted above.

2021 Local Level Abatements											
Map/Lot	Owner	Property Type	Address	Abate Rec.	Current Assessment	Assessor's Revised Assessment	Difference	Abate w/o Int.	Interest Due	Total Abatement w/Int.	Notes
1-16-2	Lombard & Miller	Residential	48 Edgewood	GRANT	\$330,900	\$327,400	\$3,500	\$97.69	\$3.21	\$100.90	\$101 Rounded
2-11-4	Sigma Beta Alumni Assoc.	Fraternity	26 Madbury	GRANT	\$2,158,800	\$1,500,000	\$658,800	\$18,387.11	\$0.00	\$18,387.11	2021 taxes not paid. No int. due. Abatement to go towards unpaid taxes.
9-6-2	121 Tech Owner LLC	Commercial	Beech Hill		\$60,874	\$60,874	\$0	\$0.00	\$0.00	\$0.00	
9-10-4	121 Tech Owner LLC	Commercial	121 Technology	GRANT	\$18,965,080	\$15,225,000	\$3,740,080	\$46,631.00	\$1,422.27	\$48,053.27	*Purchased property 10/19/2021. Revised assessment based on equalized purchase price of \$21 million. Abatement based apportionment of # days taxes paid/owned in 2021 (10/19/21 to 3/31/22). Abatement to be credited towards future tax bills.
11-24-3B	David & Amy Simpson	Residential	116B Piscataqua	GRANT	\$349,200	\$251,000	\$98,200	\$2,740.76	\$87.93	\$2,828.69	
11-24-3C	Jean Garofoli	Residential	116C Piscataqua	GRANT	\$334,300	\$250,000	\$84,300	\$2,352.81	\$73.91	\$2,426.72	
14-7-7	Olszewski	Residential	157 Mill Road	GRANT	\$412,700	\$405,100	\$7,600	\$212.12	\$6.93	\$219.05	
	Eversource	Utility	Mill & Bennett								
							TOTALS:	\$70,421.49	\$1,594.25	\$72,015.74	

*Abatement amounts do not include interest at 6% per annum from date paid to refund date per RSA 76-17-a.

*Abatements already brought forward before Town Council.

*Abatements highlighted in red are the assessor's recommendations being brought forward for current Council meeting.

**Interest calculated by Tax Collector.

BTLA/Superior Court Appeal Abatements											
Map/Lot	Appeal	Property Type	Address	Assessor's Abatement Recommendation	Current Assessment	Assessor's Revised Assessment	Difference	Abatement w/o Int.	**Interest Due	Total Abatement w/Int.	Notes
2-11-4	Sigma Beta Alumni Assoc.	Fraternity	26 Madbury Road	GRANT	\$2,158,800	\$1,880,300	\$278,500	\$7,639.26	\$1,070.70	\$8,709.96	Docket #29885-19PT Abatement credit towards 2021 tax bill.
2-11-4	Sigma Beta Alumni Assoc.	Fraternity	26 Madbury Road	GRANT	\$2,158,800	\$1,880,300	\$278,500	\$7,722.81	\$435.53	\$8,158.33	Docket #30304-20PT Abatement credit towards 2021 tax bill.
9-10-4	Prefco XXV Ltd. Partnership	Industrial	121 Technology Dr.	GRANT	\$17,006,101	\$16,098,357	\$907,744	\$27,813.00	\$7,464.00	\$35,278.00	Docket #29102-17PT
9-10-4	Prefco XXV Ltd. Partnership	Industrial	121 Technology Dr.	GRANT	\$18,966,101	\$17,988,101	\$978,000	\$26,210.00	\$5,520.00	\$31,730.00	Docket #29510-18PT
9-10-4	Prefco XXV Ltd. Partnership	Industrial	121 Technology Dr.	GRANT	\$18,760,000	\$17,697,243	\$1,062,757	\$29,151.00	\$4,300.00	\$33,451.00	Docket #29807-19PT
9-10-4	Prefco XXV Ltd. Partnership	Industrial	121 Technology Dr.	GRANT	\$16,772,679	\$16,686,029	\$86,650	\$2,403.00	\$202.00	\$2,605.00	Docket #30152-20PT
Multiple	Consolidated Communications aka Fairpoint	Utilities		GRANT				\$398,715.00		\$398,715.00	To settle appeals for TY's 2012 thru 2020
							TOTAL:	\$499,654.07	\$18,992.23	\$518,647.29	

*Abatement amounts do not include interest at 6% per annum from date paid to refund date per RSA 76-17-a.

*Abatements already brought forward before Town Council.

*Abatements highlighted in red are the assessor's recommendations being brought forward for current Council meeting.

**Interest calculated by Tax Collector.



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
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ABATEMENT RECOMMENDATION

DATE: March 21, 2022

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Sigma Beta Alumni Assoc., Inc.
26 Madbury Road
Durham, NH 03824

REPRESENTATIVE: Property Tax Advisors, Inc.
60 Pointe Place, Suite 5
Dover, NH 03820

PROPERTY LOCATION: 26 Madbury Road, Durham, NH 03824

PID: 2-11-4

PROPERTY TAX YEAR(S) APPEALED: 2021

APPLICATION FILING DATE W/MUNICIPALITY: March 1st

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$2,158,800

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Sigma Beta Fraternity, 26 Madbury Road, Durham, NH

REASON FOR APPEAL: The taxpayer has appealed their assessment because according to their representative, Mr. Chris Snow of Property Tax Advisors, Inc. “the subject property suffers from functional obsolescence due to its dated layout which limits the market appeal. As a result, the vacancy rate is much higher than usual with student housing. The operating income doesn’t support the assessed value”.

ASSESSOR’S COMMENTS: Sigma Beta Alumni Association is a local, NH based fraternity with no national affiliation. The subject property is a 41 bed, 7,068+/- sf fraternity constructed circa 1930 and is comprised of one studio apartment for the house parent, fifteen double room occupancy bedrooms, two single occupancy bedrooms and two quad occupancy bedrooms. There are 3 common bathrooms with 28 plumbing fixtures. In 2010, the property was extensively renovated under RSA 79-E that included interior renovations and constructing a new exterior stair tower.

Recent information provided by Mr. Steve Davis; Chair of Finance Committee for Sigma Beta revealed that the fraternity is experiencing a 29% vacancy rate. Several factors attribute to this high vacancy (ie) students don’t want to share bedrooms; upper classmen prefer living in an apartment; lower than average fraternity enrollment; occupancy is down due to COVID.

In addition, the building is suffering from minor deferred maintenance (ie) slate roof needs repairs, toilet and drainage problems in the common bathrooms.

RECOMMENDATION: Based in this information and three recent BTLA decisions regarding the assessments of fraternities in Durham, I recommend applying 15% depreciation for the high vacancy rate which reduces the assessment to \$1,950,000. Applying the 2021 equalization ratio to the revised value reveals the assessment should be approximately \$1,413,750. However, the taxpayer has agreed to accept a reduced assessment of \$1,500,000 and have also agreed to keep this assessment “frozen” until the 2023 revaluation. This calculates to an abatement of **\$18,387.11** without interest because the 2021 property taxes have not been paid. Also, since the taxes have not been paid for 2021, the abatement will be a credit towards their 2021 property taxes.

If you have any questions regarding this information, please don’t hesitate to contact me.

AGREEMENT AND RELEASE

THIS AGREEMENT made March 21, 2022, by and between the Town of Durham, NH (hereinafter "Town") and Sigma Beta Alumni Association, Inc. (hereinafter "Taxpayer").

WHEREAS, the Taxpayer has filed a property assessment appeal for abatement of real estate assessed value on the property located at 26 Madbury Road (Map 2 Block 11 Lot 4) in Durham, NH (hereinafter "Property") for Tax Year 2021.

WHEREAS, both parties wish to fully and finally resolve said pending Tax Year 2021 tax appeal.

NOW, THEREFORE, the parties agree as follows:

- (1) The Tax Year 2021 assessed value of 26 Madbury Road shall be adjusted from \$2,158,800 to \$1,500,000. The Town will also issue the assessment at \$1,500,000 in Tax Year 2022 and until the next town-wide revaluation year, currently scheduled for Tax Year 2023, barring any good faith adjustments due to construction and or destruction on the Property. The Taxpayer and the Town understand that a because their 2021 property taxes have not been paid, no interest is due, and any refund will be credited towards their 2021 property taxes.
- (2) In consideration of the mutual promises and agreements hereinbefore set forth, the Taxpayer and their assigns hereby release and discharge the Town from all claims, rights, causes of action relating to or arising out of real estate assessments on the Property for Tax Year 2021. The Taxpayer and their assigns further agree that no further property assessment appeal will be filed at the BTLA or Superior Court until the next town-wide revaluation Tax Year unless the assessed value differs from the above agreed to value of \$1,500,000.

IN WITNESS WHEREOF, the parties hereto have caused their hands and seals to be set hereto by their duly authorized representatives as of the date first hereinabove set forth.

Town of Durham Town Council

Todd Selig, Administrator

Mark F. Murphy, Esq.
Mark Murphy Law Offices, LLC
Authorized representative
for 121 Tech Owner LLC (Taxpayer)



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ABATEMENT RECOMMENDATION

DATE: March 21, 2022

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: 121 Tech Owner LLC
55 Cambridge Street
Burlington, MA 01803

REPRESENTATIVE: Mark F. Murphy, Esq.
30 Walpole Street
Norwood, MA. 02062

PROPERTY LOCATION: 121 Technology Drive, Durham, NH 03824

PID/ASSESSMENT:	204-1 (fka 9-6-2)	\$60,874
	204-2 (fka 9-10-4)	\$18,966,279

PROPERTY TAX YEAR(S) APPEALED: 2021

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



121 Technology Drive, Durham, NH

REASON(S) FOR APPEAL: The owners are appealing their 2021 assessments because they purchased the properties on 10/19/2021 for \$21,000,000. By applying the 2021 equalization ratio of 72.5% to the purchase price reveals the assessment should be approximately \$15,225,000. As a result, they believe their property is over-assessed at \$18,966,279.

ASSESSOR'S COMMENTS: Through my discussions with their tax representative, attorney Mark Murphy, the owners are willing to settle their appeal with a revised assessment of \$15,225,000. It is further agreed that the assessment will remain "frozen" until the 2023 revaluation unless renovations/demolitions have been made to the property (see attached settlement agreement).

In addition, because the owners did not own the property for the full tax year, they are willing to take an apportioned abatement based on the number of days owned (163 days) for the 2021 tax year (April 1st thru March 31st). Any abatement granted will be credited towards their 2022 tax bill.

RECOMMENDATION: I recommend adjusting their assessment from \$18,966,279 to \$15,225,000 and granting their abatement request for the assessed value difference of \$3,741,279. This calculates to an apportioned abatement amount of \$48,053.27 (including interest calculated to today's date, March 21st) that will be credited towards their 2022 tax bill. Per RSA 76:17-a, interest is calculated from the date the taxes were paid to the date of the refund. Therefore, a small amount of additional interest will accrue from March 21st to the date the Town issues the abatement that will also be credited to the taxpayer.

If you have any questions regarding this information, please don't hesitate to contact me.

MARK MURPHY LAW OFFICES, LLC

30 Walpole Street
Norwood, MA 02062

T 781-762-0088

F 781-762-3133

mmurphy@markmurphyllaw.com

www.markmurphyllaw.com

February 28, 2022

Via Fedex

Assessing Office
Town of Durham
15 Newmarket Road
Durham, NH 03824

RECEIVED
Town of Durham

MAR - 1 2022

Planning, Assessing
and Zoning


Re: 121 Technology Drive (09/ 10/ 4/ /)
Beech Hill Road (09/ 6/ 2/ /)

Dear Sir/Madam:

Enclosed please find Abatement Applications for the above-referenced properties.
Please date-stamp the duplicate copy of this letter and return it in the enclosed, stamped
envelope.

Thank you.

Very truly yours,



Alix Weisman

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2021

Town of Durham

MAR - 1 2022

INSTRUCTIONS

Planning, Assessing
and Zoning

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.

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): 121 TECH OWNER LLC

Mailing Address: c/o RJ Kelly, 55 Cambridge Street, Burlington, MA 01803

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): Mark Murphy, Esq.

Mailing Address: Mark Murphy Law Offices, LLC, 30 Walpole Street, Norwood, MA 02062

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 781-762-0088 (Email) mmurphy@markmurphylaw.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>
<u>09/ 10/ 4/ /</u>	<u>121 Technology Drive</u>	<u>commercial research/devel</u>	<u>\$18,966,279</u>
<u>09/ 6/ 2//</u>	<u>Beech Hill Road</u>	<u>vacant land</u>	<u>\$60,874</u>

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

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

(Attach additional sheets if needed.)

See Exhibit A attached hereto.

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# 09/ 6/ 2// Appeal Year Market Value \$ See Exhibit A

Town Parcel ID# 09/ 10/ 4/ / Appeal Year Market Value \$ See Exhibit A

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
-----------------	----------------	-------------------------	-------	------------

To be provided.

SECTION H. Certification by Party(ies) Applying

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

Date: 2/23/22


(Signature)

Brandon Kelly
(Print Name)

(Signature)

(Print Name)

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

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

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

Date:

2/24/22


(Representative's Signature)

(Print Name)

MARK F. MURPHY

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

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

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

Remarks:

Date:

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

EXHIBIT A

121 Tech Owner LLC
121 Technology Drive (09/ 10/ 4/ /)
Beech Hill Road (09/ 6/ 2//)

The assessment is excessive and inequitable. According to the property record card, 121 Technology Drive (09/ 10/ 4/ /) is improved with a 495,685 sf research and development facility. Beech Hill Road (09/ 6/ 2//) is vacant land. The total assessment for both properties is \$19,027,153 or \$53 psf. The property was recently purchased for \$21,000,000. The applicant believes that the cost and income approaches support a value of the property of no more than \$21,000,000. Given the median ratio expected for Durham in TY21, the assessment should be lowered to no more than \$15,225,000.

The information contained herein is confidential and I trust you will treat it as such.

AGREEMENT AND RELEASE

THIS AGREEMENT made March 21, 2022 by and between the Town of Durham, NH (hereinafter "Town") and 121 TECH OWNER LLC (hereinafter "Taxpayer").

WHEREAS, the Taxpayer has filed a property assessment appeal for abatement of real estate assessed value on the property located at 121 Technology Drive (Map 09 Block 10 Lot 4) in Durham, NH (hereinafter "Property") for Tax Year 2021.

WHEREAS, both parties wish to fully and finally resolve said pending Tax Year 2021 tax appeal.

NOW, THEREFORE, the parties agree as follows:

- (1) The Tax Year 2021 assessed value of 121 Technology Drive shall be adjusted from \$18,966,279 to \$15,225,000. The Town will also issue the assessment at \$15,225,000 in Tax Year 2022 and until the next town-wide revaluation year, currently scheduled for Tax Year 2023, barring any good faith adjustments due to construction and or destruction on the Property. The Taxpayer and the Town understand that a prorated refund/credit will be issued for Tax Year 2021 calculated from the date of purchase of October 19, 2021, until March 31, 2022. The Town will, within 30 days of Town Council approval, issue a property tax abatement check or credit corresponding to the above reduction for the Tax Year 2021 with statutory 6% interest.
- (2) In consideration of the mutual promises and agreements hereinbefore set forth, the Taxpayer and their assigns hereby release and discharge the Town from all claims, rights, causes of action relating to or arising out of real estate assessments on the Property for Tax Year 2021. The Taxpayer and their assigns further agree that no further property assessment appeal will be filed at the BTLA or Superior Court until the next town-wide revaluation Tax Year unless the assessed value differs from the

above agreed to value of \$15,225,000.

IN WITNESS WHEREOF, the parties hereto have caused their hands and seals to be set hereto by their duly authorized representatives as of the date first hereinabove set forth.

Town of Durham Town Council

Todd Selig, Administrator

Mark F. Murphy, Esq.
Mark Murphy Law Offices, LLC
Authorized representative
for 121 Tech Owner LLC (Taxpayer)



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 21, 2022

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: David & Amy Simpson
116B Piscataqua Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 116B Piscataqua Road, Durham, NH 03824

PID: 11-24-3-B

PROPERTY TAX YEAR(S) APPEALED: 2021

APPLICATION FILING DATE: March 1, 2022

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$349,200

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



116B Piscataqua Road, Durham, NH

REASON FOR APPEAL: The owners have applied for an abatement of their 2021 property taxes because they purchased their waterfront condominium on 9/1/2020 for \$320,000 and believe their assessment of \$349,200 exceeds market value.

ASSESSOR'S COMMENTS: The subject property is one of four “garden style” condominiums located in Riverside Landing Condominium Development on Piscataqua Road. This is a 55+ condo development. There are two first floor units and two second floor units, each consisting of 1,080 sf living space, two bedrooms, two full bathrooms, 1-car attached garage and dedicated storage area for each unit in the basement. The development is situated on 2.2 acres of common land with water frontage on Oyster River. The development has deeded dock access on abutting lot 24-4 which includes a boat slip with deep water access. The subject property is a second-floor unit.

The following properties recently sold within this development:

<u>Unit #</u>	<u>Location</u>	<u>Sale Date</u>	<u>Purchase Price</u>	<u>Assessment</u>
A	First Floor Unit	1-18-18	\$340,000	\$334,300
B	Second Floor Unit	9-1-20	\$320,000	\$349,200
C	First Floor Unit	9-19-20	\$325,000	\$334,300
D	Second Floor Unit	6-26-20	\$315,000	\$349,200

Typically, first floor garden style condos are less desirable because the owners must contend with possible noise above their unit, whereas second floor units do not. However, based on these sale prices and the location of each unit, it appears that the first-floor units within this development are slightly more desirable than the second-floor units by approximately 2% which is a relatively insignificant amount. When analyzing recent sales B, C & D, it appears that the average sale price for each unit in 2020 was approximately \$320,000.

The property owners are appealing their assessment as of 4/1/2021. As you are aware, the residential real estate market has appreciated significantly from 2020 to 2021. According to the equalization ratio, the residential real estate market has increased approximately 13.9% from 4/1/20 to 3/31/21 or 1.16% per month. Considering that the subject property owners only owned the property for 7 months from the date of purchase to March 31st, 2021, by trending the percentage increase of 8.12% (7 months x 1.16%) to the estimated market value of \$320,000 would indicate an estimated market value of \$346,000 effective 4/1/21.

The 2021 median equalization ratio in Durham is 72.5%, meaning that the assessments are approximately 72.5% market value. By applying the 2021 equalization ratio of 72.5% to the estimated market value of \$346,000, reveals that the assessment should only have been approximately \$251,000 ($\$344,000 \times 72.5\%$) as of 4/1/21.

RECOMMENDATION: I recommend reducing the assessment from \$349,200 to \$251,000 and granting the abatement request for the assessed value difference of \$98,200. This calculates to an abatement of **\$2,828.69** (including interest calculated to today's date, March 21st). Per RSA 76:17-a, interest is calculated from the date the taxes were paid to the date of the refund. Therefore, a small amount of additional interest will accrue from March 21st to the date the Town issues the abatement that will also be refunded to the taxpayer.

RECEIVED
TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

MAR - 1 2022

TAX YEAR APPEALED 2022

Planning, Assessing
and Zoning

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.

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): David Amy Simpson

Mailing Address: 116 #2 Piscataqua rd Durham NH 03824

Telephone Number(s): (Work) 603-812-5829 (Home) 603-812-5829

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 Number(s): (Work) _____ (Home) _____

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>215-22-1-2</u>	<u>116 #2 PISCATAQUA RD</u>		<u>\$ 349,200</u>
<u>(11-24-36)</u>			

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

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

(Attach additional sheets if needed.)

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 \$ 400,000

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

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

purchased in 2020 and Appraised was \$320,000

Small Condo

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
	<u>116 Piscataway Rd</u>	<u>2 units sold same price</u>	<u>320,000</u>	

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: 3/1/2022

[Signature]
(Signature)

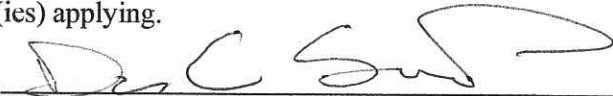
[Signature]
(Signature)

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

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

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

Date: 3/1/2022


(Representative's Signature)

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

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 21, 2022

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Jean M. Garofoli Revocable Trust
116C Piscataqua Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 116C Piscataqua Road, Durham, NH 03824

PID: 11-24-3-C

PROPERTY TAX YEAR(S) APPEALED: 2021

APPLICATION FILING DATE: March 1, 2022

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$334,300

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



116C Piscataqua Road, Durham, NH

REASON FOR APPEAL: The owner has applied for an abatement of her 2021 property taxes because she purchased her waterfront condominium on 9/19/2020 for \$325,000 and believes her assessment of \$334,300 exceeds market value.

ASSESSOR'S COMMENTS: The subject property is one of four “garden style” condominiums located in Riverside Landing Condominium Development on Piscataqua Road. This is a 55+ condo development. There are two first floor units and two second floor units, each consisting of 1,080 sf living space, two bedrooms, two full bathrooms, 1-car attached garage and dedicated storage area for each unit in the basement. The development is situated on 2.2 acres of common land with water frontage on Oyster River. The development has deeded dock access on abutting lot 24-4 which includes a boat slip with deep water access. The subject property is a first-floor unit.

The following properties recently sold within this development:

<u>Unit #</u>	<u>Location</u>	<u>Sale Date</u>	<u>Purchase Price</u>	<u>Assessment</u>
A	First Floor Unit	1-18-18	\$340,000	\$334,300
B	Second Floor Unit	9-1-20	\$320,000	\$349,200
C	First Floor Unit	9-19-20	\$325,000	\$334,300
D	Second Floor Unit	6-26-20	\$315,000	\$349,200

Typically, first floor garden style condos are less desirable because the owners must contend with possible noise above their unit, whereas second floor units do not. However, based on these sale prices and the location of each unit, it appears that the first-floor units within this development are slightly more desirable than the second-floor units by approximately 2% which is a relatively insignificant amount. When analyzing recent sales B, C & D, it appears that the average sale price for each unit in 2020 was approximately \$320,000.

The property owner is appealing her assessment as of 4/1/2021. As you are aware, the residential real estate market has appreciated significantly from 2020 to 2021. According to the equalization ratio, the residential real estate market has increased approximately 13.9% from 4/1/20 to 3/31/21 or 1.16% per month. Considering that the subject property owner only owned the property for 6.5 months from the date of purchase to March 31st, 2021, by trending the percentage increase of 7.54% (6.5 months x 1.16%) to the estimated market value of \$320,000 would indicate an estimated market value of \$344,000 effective 4/1/21.

The 2021 median equalization ratio in Durham is 72.5%, meaning that the assessments are approximately 72.5% market value. By applying the 2021 equalization ratio of 72.5% to the estimated market value of \$344,000, reveals that the assessment should only have been approximately \$250,000 ($\$344,000 \times 72.5\%$) as of 4/1/21.

RECOMMENDATION: I recommend reducing the assessment from \$334,300 to \$250,000 and granting the abatement request for the assessed value difference of \$84,300. This calculates to an abatement of **\$2,426.73** (including interest calculated to today's date, March 21st). Per RSA 76:17-a, interest is calculated from the date the taxes were paid to the date of the refund. Therefore, a small amount of additional interest will accrue from March 21st to the date the Town issues the abatement that will also be refunded to the taxpayer.

RECEIVED
Town of Durham

MAR - 1 2022

Planning, Assessing
and Zoning

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Jean Garofoli (Jean M Garofoli Revocable Trust)

Name(s): _____

Mailing Address: _____

116 Piscataqua Rd. #3 Durham, NH. 03824

617-584-2332

Telephone Number(s): (Work) _____ (Home) _____

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

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

Name(s): _____

Mailing Address: _____

Telephone Number(s): (Work) _____ (Home) _____

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>
215-22-1-3 (11-24.3C)	116 Piscataqua Rd #3 Durham NH	Condo.	\$334,300

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>

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.)

Purchased on 9/18/20 for \$325,000 and the assessed value is \$334,300.

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

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

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

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Date: 3/1/22

(Signature)

Joan M. Trofoli

(Signature)

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

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

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

Date: _____

(Representative's Signature)

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

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 21, 2022

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Robert & Jennifer Olszewski
157 Mill Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 157 Mill Road, Durham, NH 03824

PID: 14-7-7

PROPERTY TAX YEAR(S) APPEALED: 2021

APPLICATION FILING DATE: February 24, 2022

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$412,700

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. 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.
- 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. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



157 Mill Road, Durham, NH

REASON FOR APPEAL: The owners are not disputing their assessed value. Rather, they are applying for an abatement because although they received an occupancy permit on February 12, 2021, the house was not fully complete. According to the owners, what remains to be completed is called “chinking”.

ASSESSOR’S COMMENTS: Chinking is a synthetic sealant that is used to seal the joints of log homes and is textured like mortar and very flexible. Chinking keeps moisture out by sealing the joints and protects log homes from moisture related damage. Essentially, chinking a log home will ensure logs which don't fit together perfectly have a nice seal and protects against moisture and air infiltration while insulating and creating fire barriers for the log home. However, not all log cabins require chinking.

The owners have indicated that it would cost approximately \$10,000 to complete the “chinking” of the logs, however, did not supply any supporting documentation/estimates.

RECOMMENDATION: As a “good faith” effort, I recommend applying 3% functional depreciation for the unfinished work which reduces the overall assessment from \$412,700 to \$405,100 and granting the abatement request for the assessed value difference of \$7,600. This calculates to an abatement of **\$219.05** (including interest calculated to today’s date, March 21st). Per RSA 76:17-a, interest is calculated from the date the taxes were paid to the date of the refund. Therefore, a small amount of additional interest will accrue from March 21st to the date the Town issues the abatement that will also be refunded to the taxpayer. If the taxes have not been paid, then no interest is due.

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2021

RECEIVED
Town of Durham

FEB 24 2022

INSTRUCTIONS

Planning, Assessing
and Zoning

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

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

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

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

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

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

FORM COMPLETION GUIDELINES:

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

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Robert & Jennifer Olszewski

Mailing Address: 157 Mill Rd Durham NH 03824

Telephone Number(s): (Work) N/A (Home) 603 921 9043

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 Number(s): (Work) _____ (Home) _____

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>14-7-7</u>	<u>157 Mill Rd Durham</u>	<u>lot & hog home</u>	<u>412,700</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>
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 sheet

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# 14-7-7 Appeal Year Market Value \$ 650

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

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

Not questioning value, questioning full
year tax for home under construction
for 1/2 the year.

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
<u>N/A</u>	<u>plus</u>	<u>NO comps</u>	<u>in</u>	<u>local area</u>

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: 2/24/22

[Signature]
(Signature)
[Signature]
(Signature)

Durham Selectmen
Durham Assessor

2/24/22

Taxes may be abated "for good reason shown"

This should be a simple case as the "good cause shown" is the fact that we are talking new construction and the house did not exist or was incomplected hence an abatement is in order. Additionally, in this case we are talking log construction and not a stick built home.

An occupancy permit was received on February 12, 2021 but this is a log home so that even though it was safe to occupy it was not complete. The chinking, which calls for the insertion of backerrod between each log's sides and ends and then covered with chinking could not be performed in temperatures below 50°F or on wet wood. No chinking work could be performed in the months of February, March or April. May offered a few workable days but it was not until June that the work of chinking could actually be completed with the exception of the back of the garage which is planned for May 2022. We are doing this work ourselves because of the huge

expense we would be charged by a contractor.
One estimate was close to \$10,000.

In light of these facts we feel that an
abatement is justifiable, reasonable and
proper.

Sincerely
Robert & Jennifer Olszewski
157 Mill Rd
Durham



TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824
Tel: 603-868-5571
Fax: 603-868-1858
www.ci.durham.nh.us

AGENDA ITEM: **#14**
DATE: **March 21, 2022**

COUNCIL COMMUNICATION

INITIATED BY:

The Regional Compost Working Group (RCWG)

AGENDA ITEM:

RECEIVE FINAL REPORT AND RECOMMENDATIONS FROM THE REGIONAL COMPOST WORKING GROUP (RCWG) – NELL NEIL, CHAIR, AND MARY CAULFIELD, MEMBER, DURHAM IWMAC; MAGGIE MORRISON, ORCSD SUSTAINABILITY COORDINATOR

CC PREPARED BY:

Jennie Berry, Administrative Assistant

PRESENTED BY:

Nell Neil, Chair, IWMAC
Mary Caulfield, IWMAC Member
Maggie Morrison, ORCSD Sustainability Coordinator

AGENDA DESCRIPTION:

The Regional Compost Working Group (RCWG) has been a joint effort of the Town of Durham, Town of Lee, Oyster River Cooperative School District and University of New Hampshire. These four entities are connected by a history and focus on sustainability leadership, as well as by geography (i.e. UNH is located in Durham and many UNH students and staff/faculty live in Lee, ORCSD's students and many of its employees come from both towns as well). Each has various independent composting programs to reduce the amount of food waste being landfilled and incinerated. In late 2020 the four entities formed the RCWG to explore the potential for beneficial collaboration regarding these food waste diversion efforts, and to explore the feasibility of a regional compost facility that could accept food waste from each organization.

The RCWG undertook research to guide the planning of a potential compost program in the area. It compiled pre-existing data about each of the member entities' waste streams, existing food waste and composting programs, and--to the extent available--costs. It distributed a Community Sustainability Survey to businesses in Durham and Lee, and canvassed local food businesses. It also researched best practices in a handful of other New England communities, conducting interviews with municipal staff and with representatives from varied food waste diversion service providers.

Re: Receive Final Report & Recommendations from the Regional Compost Working Group

Attached for the Council's review and information is the RCWG's final report of conclusions and recommendations, which is predicated on the research findings encapsulated in Waste Practices Research for the Town of Durham, Town of Lee, University of New Hampshire, and Oyster River School District. (Gross, 2021), which is referenced throughout.

At Monday night's Town Council meeting, Durham's IWMAC Chair Nell Neil, IWMAC member Mary Caulfield, and ORCSD Sustainability Coordinator Maggie Morrison, will present the report and its recommendations to Councilors and answer any questions that Council members may have regarding the report.

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

No formal action is required. Receive the final report and recommendations from the Regional Compost Working Group (RCWG) which focuses on continuing education to reduce food waste in the solid waste stream and increase food scrap composting at home/on-site or through the available programs.

Final Report and Recommendations of the Regional Compost Working Group



Approved January 18, 2022

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Executive Summary

The Regional Compost Working Group (RCWG) has been a joint effort of the Town of Durham, Town of Lee, Oyster River Cooperative School District and University of New Hampshire. These four entities are connected by a history and focus on sustainability leadership, as well as by geography (i.e. UNH is located in Durham and many UNH students and staff/faculty live in Lee, ORCSD's students and many of its employees come from both towns as well). Each has various independent composting programs to reduce the amount of food waste being landfilled and incinerated. In late 2020 the four entities formed the RCWG to explore the potential for beneficial collaboration regarding these food waste diversion efforts, and to explore the feasibility of a regional compost facility that could accept food waste from each organization.

The RCWG undertook research to guide the planning of a potential compost program in the area. It compiled pre-existing data about each of the member entities' waste streams, existing food waste and composting programs, and—to the extent available—costs. It distributed a Community Sustainability Survey to businesses in Durham and Lee, and canvassed local food businesses. It also researched best practices in a handful of other New England communities, conducting interviews with municipal staff and with representatives from varied food waste diversion service providers. This, the RCWG's final report of conclusions and recommendations, is predicated on the research findings encapsulated in Waste Practices Research for the Town of Durham, Town of Lee, University of New Hampshire, and Oyster River School District. (Gross, 2021), which is referenced throughout.

After meeting for about a year, the RCWG concluded that a regional facility is not currently the best way to proceed. Reducing the amount of food wasted in the first place, and composting that waste at the point of generation, are ideal solutions in that they eliminate the need for outside organizational help. Accordingly, the RCWG recommends that its four member entities should prioritize continued education and support for reducing waste and for composting it on-site (i.e., at home or on campus).

In addition, the RCWG has concluded that collection programs that utilize commercial food waste pickup services, such as Mr. Fox, Agri-Cycle Energy and Garbage to Garden, are viable local options. These are easier to implement than an on-site composting operation; they may also prove economical, saving money compared to landfill or

incineration, at relatively small scales.

Each member organization has different concerns that make one unified solution difficult. The Town of Lee has no curbside trash pickup, while the Town of Durham offers both curbside pickup and transfer station dropoff. It's common for Lee residents to regularly visit the Lee Transfer station. While Durham residents do use the Durham Transfer station, the majority of residents rely on curbside pickup. UNH receives recovered methane gas generated by organic waste at Waste Management's Turnkey landfill in Rochester for fuel, so the case for composting as a way to reduce the campus carbon footprint is not strong as it would be if the waste were going to a landfill without this methane capture; this is likewise true for the Town of Durham. UNH also already composts the majority of institutionally-produced food waste (from all three dining halls) at a university-run facility, and presently sees more benefit in focusing on waste reduction than on expanded diversion programs. ORCSD, on the other hand, definitely wants to expand their diversion program beyond its cafeterias. Durham has many restaurants that each produce food waste, some that are already heavily engaged and others that are not. Lee has many farms that are potential feedstock sources, composting sites and compost users.

The four organizations can join forces in education efforts, in campaigns to reduce the amount of food waste discarded, in generating cost-benefit comparisons, and in approaching commercial food waste collectors. These are the next steps the committee is recommending to reduce the amount of food waste we pay to be landfilled or incinerated.

1A: Composition of the Regional Compost Working Group



The Regional Compost Working Group was formed in February 2021, comprising two members each from the Durham Integrated Waste Management Advisory Committee (IWMAC), Lee Sustainability Committee (LSC), Oyster River Cooperative School District (ORCSD) and University of New Hampshire Sustainability Institute. (Efforts to add Madbury representatives were unsuccessful.)

The members of the RCWG were:

- Jenn Andrews (Sustainability Project Director, UNH Sustainability Institute)
- Evy Ashburner (ORHS student from the Sustainability Club)
- Chuck Cox (Lee Sustainability Committee)
- Mary Caulfield (Durham Integrated Waste Management Advisory Committee)
- Chloe Gross (UNH student, UNH Sustainability Institute)
- Maggie Morrison (ORCSD Sustainability Coordinator)
- Nell Neal (Durham Integrated Waste Management Advisory Committee)
- Dean Rubine (Lee Sustainability Committee)

UNH, ORCSD, Lee and Durham representatives each operated within a hierarchy in their respective organizations. Lee and Durham members would act in accordance with the guidance of the LSC and IWMAC committees, seeking feedback from their respective elected town governments and administration as directed by those committees. The ORCSD Sustainability Coordinator reported to the ORCSD school board. The UNH Sustainability Project Director consulted with Sustainability Institute leadership and

members of UNH's Sustainability Task Force as needed; worked to embed a student researcher into the Working Group through UNH's Research, Experience and Apprentice Program (REAP); and ensured the survey and interview research protocols were reviewed and approved by the UNH IRB. The various hierarchies complicated and slowed the decision making of the RCWG, but by properly acting within them, the RCWG enjoyed enduring support of the four organizations.

1B: The Mission and Findings of the RCWG

The working group's formation was spurred by an initial idea that all four member entities might benefit economically and/or logistically from a shared regional compost facility. That facility—whether a new operation, or an expansion of an existing site such as the one at UNH's Kingman Farm—would collect food waste from across the region, employ staff or volunteers to process it, and create compost to be used by the entities. The original mission of the RCWG, then, was to make recommendations to the two towns, university and school district as to whether and how to proceed in that endeavor.

To this end, the working group sought to understand the following topics:

- Why we should compost or otherwise divert food waste
- Regulatory issues pertaining to municipal composting operations
- Existing food waste solutions in our organizations and in other communities

Information collection began informally, with the RCWG talking to an NH-DES official and assessing current and past efforts by the four organizations in the area of food waste and other waste streams to guide the planning of a potential compost program in the area. Then, under the direction of faculty advisor Jenn Andrews and the RCWG, UNH student Chloe Gross undertook formal research in summer 2021 to gather more information. Ms. Gross distributed a Community Sustainability Survey to businesses in Durham and Lee, canvassed local food businesses, and interviewed relevant personnel from existing food waste programs in other communities. Her research and report also aggregated preexisting data gathered by the RCWG about each member organization's waste handling programs, logistics and costs. (Gross, 2021).

What emerged from all of that research and resulting discussion were five key findings:

1. Composting is a valuable pursuit, but there are higher-value actions to be considered as part of a "food waste hierarchy,"

2. Composting regulations in NH may not be as significant a barrier as assumed;
3. There are multiple existing service providers that have been used cost-effectively by the member entities and other communities;
4. Businesses have a key role that needs to be considered and addressed separately;
5. The need for education to increase public participation in order to overcome a current lack of demand and awareness for existing programs to make expanded composting solutions feasible.

These findings, elaborated upon briefly in Section Two (and at length in Gross(2021)), caused the working group to expand its scope of exploration. The RCWG members enumerated, researched and evaluated a broad range of possible paths forward, outlined in Section Three. Finally the working group developed recommendations for future action, outlined in Section Four.

2A: Composting Benefits: As Part of the “Food Waste Hierarchy” and Community Climate Action Plans

The decomposition of organic food waste in a landfill releases methane, a potent greenhouse gas thirty times more effective than carbon dioxide at trapping heat in the atmosphere. Landfills are a significant source of human-related methane emissions; this is why the Global Covenant of Mayors includes food waste reduction as an important element of community climate action (Global Covenant of Mayors, n.d.), and many communities are including composting efforts in their climate action plans.

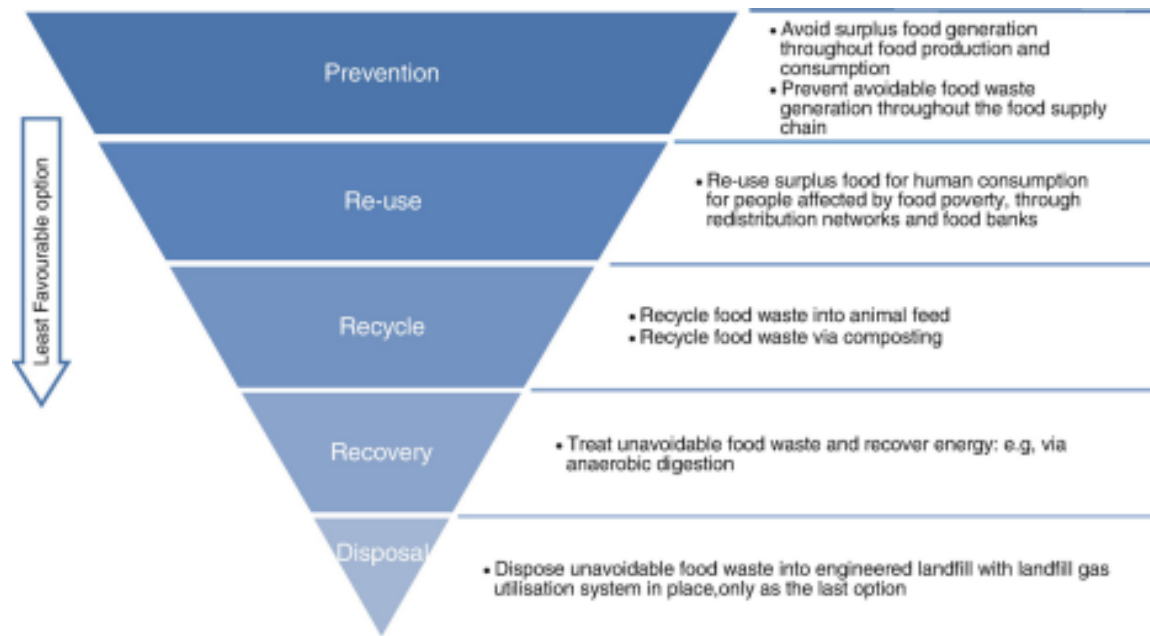
The landfilled food waste of the two towns and UNH ends up at Waste Management’s Turnkey solid waste facility in Rochester, NH, where the methane is captured and piped back to UNH via their Ecoline system (University of New Hampshire, 2020). Similarly, ORCSD’s waste is incinerated in a plant that creates low-emissions electricity for the New England grid. This is good news: it means that the problem of food waste-created methane has largely been addressed in the area.

There are, however, multiple reasons for Durham, Lee, UNH, and ORCSD to continue to engage with the issue of food waste. Agriculture is another significant driver of global climate change. Food items have an embedded carbon and nitrogen footprint even before they are consumed or disposed of. Minimizing food waste significantly reduces that “upstream” footprint. It is also an important way to help address food insecurity,

which research demonstrates is an ongoing local issue.

Moreover, turning back to the question of “downstream” benefits, composting replenishes topsoil, returning vital nutrients that would otherwise languish in landfills. It also reduces the need for synthetic fertilizer and pesticides. These benefits are especially relevant in farming towns like Lee and agriculture schools like UNH. The increasing scarcity and cost of landfill space is reason enough to reduce the amount of landfill trash. Lee’s small food waste composting program already saves a bit of money compared to tossing the food waste in the landfill trash, and landfill costs will likely rise in the future.

The following chart (Papargyropoulou et al., 2014) has been helpful in guiding the priorities of the RCWG. It confirms that composting food waste is preferable to disposing it in a landfill, even when landfill gas is captured for fuel. It also highlights the importance of prioritizing prevention and re-use as important precursors to composting.



2B: New Hampshire Composting Regulations and Logistics

For the last two decades or so, the general belief was that New Hampshire Department of Environmental Services (NH-DES) regulations made it difficult to permit a compost facility that processed meat and dairy. UNH’s composting operation at Kingman Farm in Madbury, used to sell and give away compost before being stopped by NH-DES

because of meat and dairy in the feedstock. In 2015, SB 251 sponsored by Senator Fuller-Clark was enacted into law. In summary, “this bill permits composting facilities to use meat and dairy products in their composting operations”.

SB 251 directed NH-DES to make changes to the regulations as required to implement this. But six years elapsed without any such changes ever proposed. In August 2021 another law was passed, HB 413, redirecting NH-DES to produce new regulations. Recently, on November 12, 2021, NH-DES proposed new rules that do indeed allow meat and dairy to be composted; the public comment period has recently ended (New Hampshire Department of Environmental Services, 2020).

The truth is a bit more nuanced than the general belief. For the past two decades it’s been the case that a Standard Permit (costing \$2000-\$5000 to file, generally for large facilities actively monitored by the state) allowed meat and dairy processing, while a Permit By Notification (free to file, for smaller facilities with no active state monitoring) required an additional waiver to process meat and dairy. In the past few years NH-DES communicated that they understood they were late with the changes and thus were generally disposed toward granting such waivers. So obtaining a Permit By Notification for a facility that processed meat and dairy wasn’t as much of an impediment to composting in NH as has generally been believed.

The bigger picture is that commercial composting is a complex endeavor requiring particular market conditions, investment and knowledge. While other parts of New England have laws that require food waste from high-volume producers (e.g. restaurants and grocery stores) to be kept out of landfills, New Hampshire does not, reducing the feedstock available to a local composter.

2C: Food Waste Diversion Service Providers for the Seacoast

The RCWG’s work to understand and document the existing efforts of its member entities and to explore solutions that have worked well in other communities highlighted that there are multiple existing commercial service providers with whom partnership might be productively explored before the RCWG would recommend taking on the project of an expanded or new regional compost facility. Mr. Fox, a commercial composting business is or has previously been a partner to all four members in their waste diversion efforts, is one. Agri-Cycle, a Maine-based biodigestion business, is

another that already services some Durham local organizations (including UNH). And Garbage to Garden is a third option, a commercial composting operation, which also has a track record of successful partnerships with communities in northern New England. Examples of how these companies are providing services to various communities is outlined in Ms. Gross's report (Gross, 2021) and a brief exploration of how they might be further leveraged by RCWG member entities is outlined in section 3B of this report.

2D: The Role of Businesses

The research and report by Ms. Gross gave special focus to businesses in the two towns, mainly restaurants and grocery stores, confirmed to be significant producers of food waste. While businesses account for a substantial fraction of the food waste generated within each town, there are obstacles to including them in future diversion initiatives. Respondents reported that they pay for private haulers to collect their trash and food waste. Since NH does not have a state law mandating the reduction of food waste by businesses, there is lack of motivation on behalf of businesses to do the additional work of diverting food waste. Those that do, it is based on either reducing their hauling costs or to engender customer goodwill. From a municipal perspective, it is economically undesirable for towns to process food waste of businesses currently utilizing private disposal. Therefore, while any comprehensive food waste diversion scheme should include businesses, at this time the RCWG has declined to make specific recommendations for businesses, beyond considering them in future planning and including them in any group discounts negotiated with vendors.

2E: The Need to Increase Awareness and Demand for Food Waste Solutions

There are very low levels of community and business awareness of the problem of and solutions to food waste. This includes the importance of minimizing it, and the value of diverting it through composting and biodigestion. This was a key takeaway from the RCWG's work to survey and canvass local businesses during the summer of 2021, as well to understand the current participation rates at costs of its member entities' existing food waste programs (see next section of report).

That lack of awareness means that the cost of existing programs (e.g., Durham's

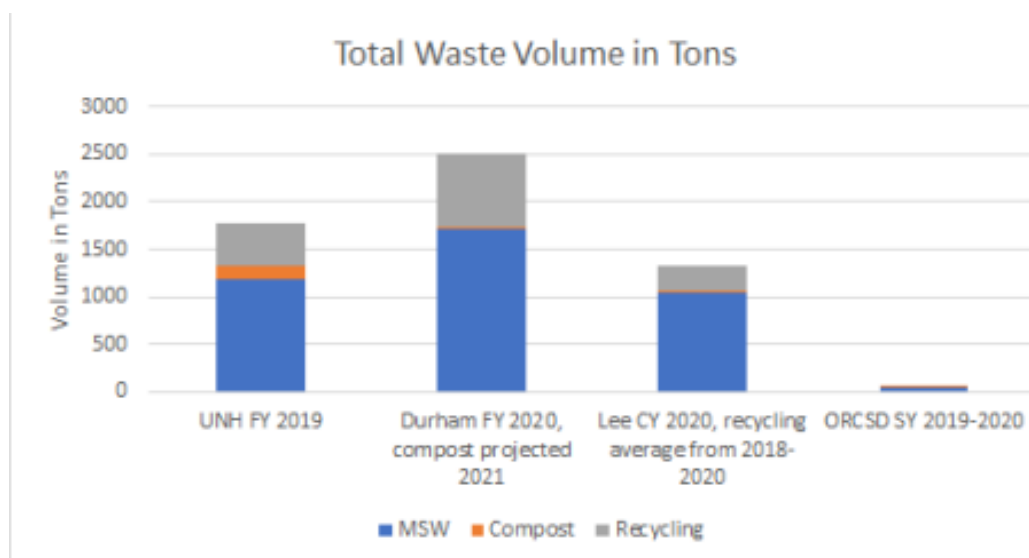
community compost pilot) is higher than it need be, and the potential cost savings of others are not being fully realized (Gross, 2021). This means that the environmental and social benefits of existing efforts are not being fully realized either. To heighten the value of existing programs and to lay the groundwork for any potential expansion of efforts, it is clear to the RCWG that the most important thing all four member entities can focus on is increased education and awareness raising about the problems and impacts associated with food waste, and the value of food waste minimization and diversion (i.e. composting) efforts.

3A: Existing Food Waste Programs

All four RCWG member organizations had made efforts to reduce and divert food waste. Understanding the scope, similarities, successes and constraints of those programs was an important part of the RCWG's work.

UNH has a composting facility at Kingman Farm that has been operating since the 1990s, where food waste from UNH dining halls is currently composted. UNH further collects food waste from its WildCat Stadium and a couple of dining retail locations on campus, which is picked up by Agri-Cycle Energy which processes it into biogas fuel.

For almost a decade, each school within the Oyster River Cooperative School District has been composting within its school cafeterias, using Mr. Fox. Efforts have expanded to include classroom composting within the elementary schools. A dedicated group of high school students are working to expand composting at the high school. In 2020, UNH Sustainability Fellow Kendall Gray completed a Greenhouse Gas Inventory Report on the school district (Gray et al., 2020). The district has since produced its Sustainability Management Plan (Oyster River Cooperative School District, 2021).



The above stacked bar chart shows how the current volumes of MSW (municipal solid waste destined for landfill or incineration), Compost, and Recycling waste from each organization compare to each other. Some data points are missing, such as ORCSD's recycling figures. From Gross(2021).

Lee has no trash curbside pickup; most residents bring their trash to the transfer station, though some private corporations offer curbside service. The award winning Lee Transfer Station has a many-streamed recycling model (Messeder & Lee Sustainability Committee, 2021); careful management by the staff and attentive residents minimize contamination, enabling Lee to get the best rates for its recycled material. Residents can bring their compost to the transfer station, where it is picked up by Mr Fox and composted at their facility in Eliot, Maine, Lee has also made some effort to get folks to compost at home, with a program around a decade ago through which the Lee transfer station sold inexpensive outdoor compost bins, with the idea that home composting is the best way to divert food waste from the landfill.

As a complement to the LSC's "One Bin at a Time" series of articles (Messeder & Lee Sustainability Committee, 2021) about disposal and recycling in Lee, the Lee Sustainability Committee has also implemented educational campaigns encouraging home composting. There is little data available to evaluate the success of these efforts.

In contrast to Lee, Durham has a curbside model. Typically Durham's residential food waste is collected curbside as trash or brought to the Transfer Station by residents where it is thrown in the trash to be delivered to Waste Management's Turnkey Landfill. A small amount is collected for composting by Mr. Fox.

Beyond direct food waste diversion, the various organizations had led efforts to educate the public on the importance of using less so as to not generate unnecessary waste.

3B: Possible Food Waste Solutions

Here we enumerate the various plans for diverting food waste out of the landfill stream considered by the RCWG. The list is based on Ms. Gross's research, where she contacted a number of existing communities and vendors practicing composting or other food waste diversion (Gross, 2021); please see that report for details.

The list below lays out programs in order of increasing scale. While they are listed separately below, they're not mutually exclusive by any means.

We believe that by pursuing some combination of these plans the member entities could achieve cost savings as well as environmental impact. As an example, the Town of Lee sends about a 1000 tons of waste to Turnkey landfill annually, paying around \$80 per ton, including hauling. If 40% is food waste that's 400 tons or \$32K in annual disposal costs for Lee. The Durham Compost Challenge measured 63% so 40% is conservative (Strafford County Regional Planning Commission, 2021). Lee's municipal compost program currently diverts an estimated 5% of the food waste that would otherwise be landfilled, and while we know that in practice no engagement campaign or diversion program will achieve 100% reductions, that leaves a significant amount of savings and environmental impact to be gained by the types of efforts outlined below.

Plan 1) Education and Support of Food Waste Reduction and Home Composting

The ideal solution would be for everyone to eliminate avoidable food waste and then to compost the unavoidable waste (e.g. inedible items such as egg shells, coffee grounds, etc) on site. This avoids transporting food waste, with its associated financial and environmental costs. Durham and Lee, as well as UNH and ORCSD, could do additional/expanded education campaigns, perhaps backed up by some subsidized outdoor compost bins.

A basic cost-benefit analysis of such an approach, for example for Lee, would be as follows: estimate a bin costs \$40 and the average household uses it to divert 50 pounds of food waste per month. The bins would pay for themselves (by reducing landfill costs) once half a ton is diverted, so 20 months. Assuming an (optimistic) 10% participation rate resulting from a successful education campaign, that's 160 Lee households, \$6400 for bins, saving the town \$4000 per year going forward, assuming they're all used. The nice thing about this approach is it's a one-time cost and the benefits continue indefinitely. The downside is that there would be a limit to how many residents or campus users are able to compost on site.

Plan 2) Commercial Curbside Pickup

This is another alternative that creates ease of access for residential and commercial curbside composting. Mr. Fox quoted residential biweekly pickup service at \$16/month per site while Garbage to Garden picks up weekly for \$15/month. Agri-Cycle does not provide residential curbside pickup (Regional Compost Working Group, November 15 2021 minutes). In this situation, residents or organizations would contract directly with the vendor, keeping the town out of the loop, except perhaps to negotiate a group discount. A benefit of this configuration is that it may increase participation. Food waste that never makes it to the transfer station saves the town money, so there may be some possibility for subsidies here as well. In the Lee example, \$32K amortized over 1600 households suggests a \$20 per household annual subsidy is about the break-even point for the town.

Plan 3) Compost Bins Around Town

The idea would be to have neighborhood bins, perhaps with a nearby neighbor assigned to each bin who's responsible for maintenance and rewarded with finished compost. Each bin would be in a publicly accessible spot where neighbors could bring their food waste. Again an education campaign would be required to get participation up. The goal would be to increase participation above that of plan one alone, allowing an option for neighbors unable or unwilling to compost on their own land. The composting would be done in the bins; the town would be largely out of the loop.

There are examples of communities having some success with this approach. Disadvantages include more likely contamination of the communal bin, and the possibility of pests, including bears.

Plan 4) Food Waste Collection Bins Around Town

This plan places secure food waste collection bins in central locations in town in addition to the bins at the transfer station. The additional bins increase the possibility that more residents would participate, separating their food waste from their landfill trash and depositing it in the convenient bins. Participants of Durham's Compost Challenge have requested such bins.

In this plan, a town would contract with a food-waste collection vendor, much as they do now. In one instantiation the additional bins would be purchased by the town. The town would collect the food waste from the bins and bring it to the transfer station where the vendor would pick it up as before. This may be preferable in Lee, where current management by the public works director ensures that the bins are filled to the brim before they are picked up by Mr. Fox, keeping disposal costs competitive with landfill rates. Alternatively, a vendor such as Mr. Fox, Agri-Cycle or Garbage to Gardens could be responsible for pickup, periodically collecting directly from the bins around town.

Plan 5) Continued Collection at the Transfer Station

This plan continues what is being done now in both towns, but we would include a component of education to increase participation. Mr. Fox would still process the collected waste. The goal would be to divert enough food waste to the point where it economically makes sense to compost locally. Attempting this plan as a starting point seems to have significant potential benefits and little potential downside.

One way to increase the amount collected is for a single facility to accept food waste from Lee, Durham and the schools. The issue of transportation of the waste looms large. Initially, we'd increase Mr. Fox's business but eventually we'd end our relationship with Mr. Fox, in essence becoming a competitor. Like Mr. Fox, we'd have to charge for the waste we take to offset our costs. Success hinges on being able to offset costs while charging a competitive rate.

Plan 6) Table to Farm

This is an idea where the organizations collect food waste that is forwarded to local farmers for composting. This has the advantage that many local farmers are already composting, and the ordeal of a municipality permitting and operating a compost facility is avoided. This idea is mostly applicable in Lee, with its many farms, some of which have already indicated their willingness to provide feedstock for composting, accept feedstock for composting, and/or accept finished compost. Many farmers we spoke to had the concern that contamination of feedstock would render the resulting compost toxic to crops, e.g. by composting grass clippings with persistent herbicides (Dillon, 2013). That concern can be alleviated by bioassays – verifying the finished compost supports plant growth.

Plan 7) ORCA - The Oyster River Composting Association

This was the “big idea” at the start of the RCWG process, a joint effort by the four member entities to create a composting site that accepts inputs from all. The issue of transporting food waste remains the sticking point. While the two schools could probably arrange to deliver food waste to the site, Durham’s curbside model presents a significant challenge. We include the possibility of Lee or Durham setting up a municipal compost operation in this plan as well.

UNH’s Kingman Farm seems like an appropriate site, but they are a research facility and can’t risk bringing in significantly contaminated feedstock to compost that will be spread on Kingman Farm fields. Also, space for expansion could prove a significant constraint. So in addition to the other challenges, we’d have to find a site and a way to staff it. The proposed changes to the NH composting regulations will determine which sites are allowable (New Hampshire Department of Environmental Services, 2020).

4: Recommendations of the RCWG

While the committee is not recommending a joint food waste diversion program at this time, we are recommending ways to combine our efforts going forward, and to be prepared when opportunities for regional cooperation present themselves.

What the RCWG discovered is that it wasn't just the regulations that make municipal scale composting challenging. Operating a composting facility is a complex endeavor, requiring collection and decontamination of multiple feedstocks, careful management of the compost process, and testing and retailing finished compost. There are competitive alternatives, mostly commercial companies that will pick up food waste, that are much easier to implement.

The RCWG identified that community education will be an essential component of expanding community composting programs. Data from the Community Sustainability Survey (Gross, 2021) indicated that although there is ample enthusiasm for composting and other environmental initiatives, there is hesitancy in adopting green changes for fear of social and economic impacts on businesses, lack of knowledge about water conservation, energy conservation, or composting, and the ease of transition. The RCWG highly recommends sustainability education campaigns prior to and during the

expansion of composting efforts for all four entities. General sustainability education should continue to be included in each organization's community outreach (such as the "Did You Know" section of the Durham Weekly Updates e-newsletter), but a targeted campaign for compost education would greatly benefit each community's program.

This type of education work could be an opportunity for collaboration. All four groups could share education materials and information while each taking specific segments that would benefit their audience. Sustainability Interns and Marketing students from UNH could work with the towns to create informative and engaging campaigns with the towns. These students could also collaborate with ORCSD students for outreach and Sustainability Club activities.

Overall, the recommendations of the RCWG are that all four organizations should continue their current composting programs while looking into ways to streamline and expand them. Additionally, collaborative compost education campaigns should be initiated to increase public knowledge about composting and generate enthusiasm for community composting participation. The committee recommends the following actions to each of its member organizations.

Joint Regional Food Waste Reduction Recommendations:

1. Education - food waste awareness, behavior modifications, composting alternatives, focus on McSweeney's 5D's: Discover, Define, Design, Develop, Deploy (McSweeney, 2019, page 9).
2. Town/UNH/ORCSD Liaisons - continue communication among interest groups.
3. Collaborate on providing workshops and a campaign for Food Waste Reduction.

UNH Recommendations

Improvements in waste minimization and diversion are essential to UNH's sustainability efforts, which are part of both the University's values and its strategic priorities. To that end, this research suggests the following as important next steps for UNH in advancing its "zero-waste" (ZW) efforts.

1. Educational/outreach campaign about reducing consumption and encouraging reuse (waste management hierarchy concepts)
2. Strategic waste audits to assess amounts of compostable material in trash and

-
- contamination in recycling to aid targeted campaigns
 - 3. Work with Sustainability Task Force to put together a roadmap for Zero Waste Planning and Implementation
 - 4. Hire a ZW coordinator
 - 5. Meet with COLSA to determine staffing at Kingman, interest in collaboration/ expansion of UNH compost efforts
 - 6. Work with outreach and communications interns to develop a strategically-paced composting/recycling/ZW campaign that is distributed on all platforms synchronously with coordinating events
 - 7. Continue to support Durham and Lee, and ORCSD if applicable, in work with Sustainability Fellow/s which may incorporate ZW and/or outreach

Durham Recommendations

Durham is part of the Global Covenant of Mayors for Climate and Energy. This is a coalition of city leaders addressing climate change by pledging to cut greenhouse emissions and prepare for the future impacts of climate change. Up until this point Durham's participation in the coalition has focused primarily on energy use. The RCWG strongly recommends that Durham broaden its focus to include municipal solid waste (MSW) - specifically the composting of food waste.

Why compost? Because

Food waste in landfills is a heavy contributor to environmentally harmful methane gas emissions. We are fortunate that at present methane from the Turnkey Landfill, where our MSW is sent, is captured and piped to UNH as a heat source. While methane is certainly an important part of the food waste climate picture, it is not the only concern. Food waste is also the heaviest part of municipal waste. Rubicon, a leading provider of cloud-based waste and recycling solutions for businesses, governments and organizations worldwide, tells us that on average 24.1 percent of all MSW is food waste. We know that at our transfer station 5.62% of the 493.03 tons of MSW collected in 2021 was collected as compost. Factor in the 1146.83 tons of MSW collected curbside, of which none is composted, and it is easy to see that diverting food waste to compost would result in a potentially sizable savings to the Department of Public Works line item in Durham's annual budget. Another compelling reason to remove food waste from the waste stream is the ever shrinking landfill availability for receiving our waste. Some

states are having to close landfills. Others have refused to accept food in their MSW. Turnkey accepts MSW from Massachusetts because of their shrinking space. Currently there are two bills coming up in house committees addressing landfill concerns. HB 1420 prohibits the issuance of new landfill permits until the state's solid waste plan is updated. HB 1049 establishing a committee to study landfill siting criteria and methods for reducing pressure on landfill capacity.

Why compost? Because....

Composted food waste is a valuable nutrient rich resource. Topsoil of farms and home gardens is being lost and is in trouble. There are not many ways of replenishing it. The top 12 inches of earth is the site of valuable organic activity and benefits - filtering air and water, managing pollution and flooding, sequestering carbon and regulating the climate. Composting turns food waste into valuable nutrient rich soil. Composting has environmental and economic benefits that are far superior to having organic material in landfills.

Below find a range of recommendations in no particular order from the RCWG for moving forward with a composting initiative in Durham, NH.

1. The Durham Department of Public Works (DPW) and Administration establish an MSW Food Scrap Reduction goal and provide a means for achieving that goal to be reflected in the 2023 budget.
2. Explore options for a residential curbside town-wide compost pick-up service.
3. DPW locates pick-up sites in addition to the transfer station, within downtown and/or residential sites, for community compost collection.
4. Engage Durham Businesses, Great Bay Rotary and landlords in the town-wide compost discussion.
5. Continue informational Did You Knows (DYK) in the Friday Updates.
6. Town Drive for indoor kitchen compost pails and at cost outdoor compost bins.
7. Periodically present quantitative food waste and MSW data at town meetings.
8. DPW opens communication with Lee, NH regarding the possibility of a regional composting location and sharing of related expenses. Durham and Lee bring their respective Agriculture Commissions into the discussion.
9. Durham launches an education program designed to change food disposal behaviors and bring residents on board involving relevant departments, committees and commissions.

10. Incorporate a composting initiative into a wider 'Community Sustainability Plan'. Such a plan would describe the community's vision for a sustainable future and would propose goals, objectives, targets and strategies to achieve that vision possibly under the umbrella of the Global Covenant of Mayors for Climate and Energy.

Lee Recommendations

The most beneficial result to the town is if food waste never reaches the transfer station at all. We should redouble our efforts encouraging home composting and wasting less food in the first place. Furthermore, Lee has many farms, which often are producers of organic waste, have onsite composting operations, and use compost in their farming. We should explore Table to Farm, an idea to divert organic waste to local farms and away from the landfill and perhaps even the transfer station.

Here are our recommendations for Lee.

1. Continued education and support for the reduction of food waste in general.
2. Continued education and support to increase the number of households composting at home.
3. Continued education and support to increase the number of households separating food waste for collection at the transfer station rather than ending up in the landfill.
4. Explore alternatives to Mr. Fox, namely Agricycle Energy and Garbage To Garden, especially in collaboration with the other organizations in the RCWG.
5. Explore Table To Farm, where we find Lee Farms that want our municipal food waste rather than paying Mr. Fox to have it hauled to Maine.
6. Firm up the details of a municipal compost operation in Lee. How much area do we have at the transfer station? Is it enough according to the rules, or do we need another site? How much would it cost to operate? Currently this is estimated at $\frac{1}{4}$ to $\frac{1}{2}$ of a full time employee for staffing, plus some capital equipment and ongoing costs for operations. The proposed regulations, once finalized, have significant decontamination, monitoring and testing components, all of which impose costs on such an operation.
7. Collect data to determine:
 - The number of Lee households and businesses utilizing private trash

disposal.

- The number of Lee households that compost at home.
 - The number of Lee households bring food waste for composting to the transfer station.
 - The amount of food waste being collected.
 - The amount of food waste that ends up as landfill trash.
 - The amount of yard waste collected, as well as a determination if it would be suitable as compost feedstock.
8. Periodically present quantitative food waste data in town meetings and the E-Crier.

ORCSD Recommendations

1. Educational campaign across grade levels
2. Explore educational videos produced by high school students. Video to be shown during snack time at elementary schools, and advisory time at middle school and high school
3. Work collaboratively with high school and middle school faculty to employ a school wide food waste audit, to include school kitchens.
4. Audits to inform next steps for each school. Engage students to develop solutions and strategies

5: Conclusion

The RCWG explored ways the Oyster River region can reduce the food waste that ends up in landfills or incinerated. The recommendations mainly focus on continuing education to reduce food waste in the solid waste stream and increase food scrap composting at home/on-site or through the available programs. The RCWG recommends continuing utilization of the competitive commercial food waste pickup alternatives available. Another focus of the recommendations is data collection. Finally, we urge the four organizations, Durham, Lee, ORCSD and UNH, to continue to collaborate on the issue.

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AGENDA ITEM: # 16A

DATE: March 21, 2022

COUNCIL COMMUNICATION

INITIATED BY: Durham Town Charter

AGENDA ITEM: **ANNUAL APPOINTMENTS OF COUNCIL REPRESENTATIVES TO TOWN BOARDS, COMMISSIONS, AND COMMITTEES**

CC PREPARED BY: Jennie Berry, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

Section 11.1, subparagraphs A-E of the Durham Town Charter addresses the procedure for appointment of Town Council representatives each year to various town boards, commissions, and committees. In addition to those appointments outlined in the Charter, there are other town working committees that Council representatives serve on for one-year terms.

CHARTER/ADMINISTRATIVE CODE-ESTABLISHED BOARDS

Council representatives shall be made to the following standing Town Boards, Commissions, and Committees for one-year terms:

<u>COMMITTEE</u>	<u>COUNCIL REPRESENTATION</u>	<u>TERM EXPIRES</u>	<u>MEETING NIGHTS & TIMES</u>
Cemetery Committee	3 reps.	03/22	As needed
Cons. Commission	1 rep.	03/22	4 th Monday of each mo./7:00 PM
Historic Dist./Heritage Commission	1 rep.	03/22	1 st Thursday of each mo./7:00 PM

<u>COMMITTEE</u>	<u>COUNCIL REPRESENTATION</u>	<u>TERM EXPIRES</u>	<u>MEETING NIGHTS & TIMES</u>
Parks & Rec. Committee	1 rep.	03/22	4 th Tuesday of each mo./7:00 PM
Planning Board	1 reg. rep. 1 alt. rep.	03/22 03/22	2 nd and 4 th Wednesday of each mo./7:00 PM

TOWN WORKING COMMITTEES

Council representatives shall be made to the following Town working committees for one-year terms:

<u>COMMITTEE</u>	<u>COUNCIL REPRESENTATION</u>	<u>TERM EXPIRES</u>	<u>MEETING NIGHTS & TIMES</u>
Agricultural Commission	1 rep.	03/22	2 nd Monday of each mo./7:00 PM
Energy Committee	1 rep.	03/22	1 st Tuesday of each mo./7:00 PM
Housing Task Force	1 rep.	03/22	2 nd Monday of each mo./10AM
* Human Rights Commission (see note #1 below)	Council Chair	03/22	As needed
Integrated Waste Management	1 rep.	03/22	1 st & 3 rd Wednesday of each mo./8AM
** Land Stewardship Subcommittee (subcommittee of the Cons. Commission (see note #2 below)	1 rep.	03/22	2 nd Thursday of each mo./8:30 AM

*** Note #1:**

On June 3, 2013, the Council adopted Resolution #2013-14 establishing a Human Rights Commission consisting of the Council chair, Administrator, and Business Manager with the Administrator serving as the designated liaison between the Town and the LGBT community. The resolution was subsequently amended on October 2, 2017 to also add two citizens whom are residents of Durham.

**** Note #2:**

During its meeting on the afternoon of March 10, 2016, members of the Land Stewardship group, which has been working as an informal subcommittee of the Conservation Commission over the past few years,

asked that the Council formally appoint a Council representative. The Land Stewardship Subcommittee consists of members of the Agricultural Commission, Conservation Commission, Parks & Recreation Committee, and Town Council.

Based upon appointment choices received from Councilors, attached is a slate of choices submitted by Council members indicating their selection(s) for appointments to various town boards, commissions, and committees. Once the Council has discussed and decided which Council members will fill the vacancies, a motion can be made to adopt the slate as presented or as amended.

LEGAL AUTHORITY:

Section 11.1, subparagraphs A-E of the Durham Town Charter.

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby ADOPT the attached slate of Council member representatives to the various town board, commission, and committee vacancies as presented / amended.

SLATE OF COUNCILOR REPRESENTATIVES FOR APPOINTMENTS TO VARIOUS TOWN BOARDS & COMMITTEES

<u>Board/Committee</u>	<u>Council Representation</u>	<u>Councilor Selections</u>	<u>Councilors Appointed</u>
Agricultural Commission	1 rep.	ELLIE LONSKE	
Cemetery Committee	3 reps.	SALLY NEEDELL ELLIE LONSKE VACANT	
Conservation Commission	1 rep.	CARDEN WELSH	
Housing Task Force	1 rep.	SALLY TOBIAS	
Energy Committee	1 rep.	JIM LAWSON	
Historic Dist./Heritage Commission	1 rep.	ERIC LUND	
Human Rights Commission	1 rep.	TOWN COUNCIL CHAIR	
Integrated Waste Management	1 rep.	CARDEN WELSH	
Land Stewardship Subcommittee (subcommittee of the Cons. Commission)	1 rep.	SALLY NEEDELL	
Parks & Recreation	1 rep.	JOE FRIEDMAN	
Planning Board	1 reg rep.	SALLY TOBIAS	
	1 alt. rep.	CHUCK HOTCHKISS	



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AGENDA ITEM:

16B

DATE: March 21, 2022

COUNCIL COMMUNICATION

INITIATED BY: Durham Town Council

AGENDA ITEM: INITIAL DISCUSSION REGARDING THE PROCESS FOR
DEVELOPMENT OF TOWN COUNCIL GOALS FOR 2022/23

CC PREPARED BY: Jennie Berry, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

This item was placed on the agenda so that the Council may begin discussing the process for the development of its goals for the upcoming year.

Attached for the Council's information and review are the 2020/21 Town Council goals adopted on April 19, 2021, which include the Administrator's status update report (as of 12/31/21) regarding those goals.

Councilors should begin to consider whether or not to amend the current goals list, and if so, what items will need to be added, removed, or changed in order to keep the listing up-to-date and in keeping with the broad perspective of the Council. In recent years, the Council and Administrator have undertaken goal setting as part of a more consensus-building process.

LEGAL AUTHORITY:

N/A

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

No formal motion is required at this time. Discuss and determine the process for developing the Council's goals for FY 2022/23.





2021-2022 Council Goals *
Adopted April 19, 2021
Quarterly Update – December 31, 2021

TOWN OF DURHAM
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Durham, NH 03824-2898
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Note: These goals are intended to convey 1-3 year time horizon.

Core Values

- Embrace openness in the transaction of public business while conducting Town affairs in a manner that is just and best demonstrates a genuine respect for different ideas, opinions, and perspectives.
 1. Inform Councilors of Right to Know Law rules regarding email use and electronic communications shortly following March election. **COMPLETE**
 2. Hold orientation for incoming Councilors following 2nd Tuesday in March. **COMPLETE**
 3. Hold orientation for new board chairs/officers/interested members on RSA 91-A and good board practices. Due to Covid-19 we recirculated video of past orientation session. **CONSIDERED COMPLETE**
 4. Hold orientation session for public and staff on Right to Know Law annually. **COMPLETE**
 5. Production of weekly “Friday Updates” & use of various forms of social media (Facebook/Twitter) to communicate effectively with the public. We have over 3,400 active subscribers. For the purpose of this report, considered **COMPLETE**.
 6. Air public meetings & events on DCAT as widely as possible during the pandemic. DCAT staff has really stepped up here and have provided state of the art technology allowing for the use of Zoom as an option now that board meetings are back to in-person session. **COMPLETE**
 7. Share Council goals with all boards and commissions, the public via the “Friday Updates,” and post in Council chambers. **COMPLETE**
 8. Councilors assigned to boards provide update at each Council/board meeting as needs require. **COMPLETE**
 9. Human Rights Commission studying the topic of reparations and how to celebrate the new national holiday called Juneteenth. Adopted a land acknowledgement statement, plan to focus on programming for Juneteenth. **COMPLETE**
 10. Working to resolve outstanding abatement appeals with utilities (Consolidated Communications, Unitil, Eversource, Prefco (Goss), Xemed fraternities to ensure equity in assessments –Unitil & Eversource resolved. Consolidated & fraternity BTLA cases to be addressed by Council in August. The only remaining large appeals are Prefco and Xemed. With a court date on Prefco being scheduled for 2022 and trial ongoing for Xemed, considered **COMPLETE**.
 11. Developed Bi-Weekly DPW Director’s report for Town Administrator providing rolling project and program updates to share with the Council/community. Going well – considered **COMPLETE**.

- Honesty and integrity.
- Excellence in all endeavors.
 1. Successfully transitioned to new leadership at DPW & DPD upon retirement of several long-time senior staff members. **COMPLETE.**
 2. DFD has instituted a new Cancer Risk Reduction initiative to protect staff after a fire. **COMPLETE.**
 3. Following a fall 2020 public forum, DFD working to update the department's strategic plan. Due to ongoing pandemic-related challenges, staff constraints, and other more pressing daily matters this project remains **Ongoing.**
 4. Staff is continuing to do their best to maintain operations despite many staffing challenges. Examples: The P&R Director needs additional support/staffing; with Master Patrol Officer Holly Malasky's retirement in July 2021 we will have 2 police officer vacancies (out of 21 total officers); two fire inspector vacancies in the Fire Prevention Bureau (currently advertising for an asst. fire marshal in lieu of one inspector -- second inspector not budgeted in 2021); the need for a training/safety officer at DFD (not budgeted) and additional staffing coverage for the Captains; have been actively hiring/interviewing for a GIS vacancy (just filled in end of August 2021); the need for a second IT staffer (not budgeted) to keep up with ongoing requests for service across all departments; second budgeted (asst.) engineer at DPW (currently advertising/interviewing) – first round did not result in a hiring; approx. 3 full time line position vacancies at DPW; contracting out some buildings & grounds maintenance due to inability to hire summer help. Have successfully addressed these challenges. Considered **COMPLETE.**
 5. Development of GIS tax map base layer and orthographic imagery in Assessing Office using contractor Cartographic Associates is well into the development process. We addressed outstanding issues with contractor by 12/31/21 and expect final deliverables within 30 days. **COMPLETE**

Standards of Performance

Continue taking steps as needed locally to respond to the COVID-19 pandemic, including a multitude of potential impacts to include public health, social economic, budgetary, personnel, and more.

The pandemic has been a primary focus of Durham municipal operations since March 2020. Efforts have focused on: A) Continuity of operations & ongoing operational modifications during *the unending* ebb and flow of the pandemic; B) Safety/health of staff; C) Safety/well-being of community members; D) Financial impacts for taxpayers and on Town operations – maximizing opportunities to attract eligible Federal stimulus monies for Durham; E) Coordination with State/Federal Ops/Governor's Office; F) Communication with community; G) Pandemic impact on downtown businesses and associated business practice modifications to support them; H) UNH Reopening Efforts (the Sept. 2021 fall opening was a success; looking ahead to 1/25/22 spring semester); I) Remaining up to date on latest information/science/practices/postings; J) Public meeting continuity as needed (in-person & Zoom); K) Facial coverings ordinance development, implementation, and 61-day cycle readoptions (sunset as of 6/21), encouraging CDC guidelines within municipal buildings as of September 1, 2021 and thereafter. **Ongoing.**

Finalize the Update of Durham’s Emergency Management Plan (EMP) and the Continuity of Operations Plan (COOP).

The EMP and COOP plans are **COMPLETE**. Looking to 2022, we must update the Town’s Hazard Mitigation Plan as part of a 5-year cycle. Per GCoM requirements, we will also need to create a Climate Action Plan in 2022 spearheaded by our UNH Sustainability Fellow.

Pursue long-term economic and environmental sustainability and resiliency, anticipating the community’s and the region’s future needs by considering multiple elements including society, ecology, economics, transportation, agriculture, food and drinking water, and energy resources, specifically taking into account existing and predicted impacts of climate change.

1. Grant via SRPC to fund/develop a Climate Change chapter of the Master Plan secured. Integrating in with Global Covenant of Mayors for Climate Action Commitment. Deadlines extended due to pandemic by year+. **Ongoing**
2. Working with scientific partners at UNH and staff at SRPC on \$75,000 principal forgiveness loan Durham has secured from state to evaluate impact of sea level rise on freshwater resources along coastal areas within the community. Project extended due to pandemic. **Ongoing.**
3. DPMMA (Durham Professional Middle Manager Agreement) and AFSCME (Public Works) contract negotiations for a successor bargaining agreements. AFSCME ratified in early 2020. DPMMA ratified in October 2020. DPFFA ratified in mid-2021 by Council. **DPOA (Durham Police Officers) CBA negotiations commenced in fall 2021. Ongoing.**
4. Continue with Traffic Safety Committee involvement on matters concerning residents’ questions, problems perceived and/or anticipated with recommendation to the Administrator. Meetings **Ongoing** as needed.
5. Closed on the Orchard Drive Woods/Stevens Woods parcel with the ORCSD in October 2019. Closed in December 2019 on extinguishing the ghost easement by working with Stevens family heirs/assigns. Secured an \$80,000 Recreation Trails Grant through the assistance of resident Dennis Meadows, which ran through 12/31/20. Contract awarded to Hansen Bridge with construction completed. Formal dedication of the Kenny Rotner pedestrian bridge held on August 24, 2021. The new bridge span now in place. **COMPLETE**
6. Scenic Road Tree Cutting Modification – Staff proposed modification to language to incorporate an administrative process to allow any tree on a designated scenic road which is determined to be dead or in poor condition and significantly declining or to present an imminent hazard to life or property to be removed without further review where such determination is made by the Durham Tree Warden in consultation with the Town Administrator and a qualified arborist or forester. Approved by the Council in late-2020. **COMPLETE**
7. A solar ordinance to more strictly regulate the placement of solar panels due to aesthetic concerns is currently tabled before the Town Council. Councilor Lawson discussed extensive revisions with illustrated examples with Energy Committee in October 2020, in early summer 2021 and in late-fall 2021. An update presentation to the Council on the status of the effort was made in summer 2021. **Ongoing.**

8. DPW began development of Standard Details for drainage, roadway, sidewalk and utility infrastructure to provide consistent design standards and guidance for new development and redevelopment and are on track for having the standard details completed by 1st quarter 2022. Now at 95% complete. **Ongoing.**
 9. Began development of Drainage Connection Policy establishing standards and requirements for connection to Town's stormwater conveyance and treatment systems. Estimate the drainage connection policy is at 95% completion or greater. (MS4 System). **Ongoing.**
 10. DPW implemented StreetScan town-wide road and sidewalk evaluation and management tool to further improve strategy and approach around roadway construction alternatives and project prioritization. In addition, implemented Geotechnical evaluation program for candidate roadways planned for construction in 2022 to ensure proper roadway repair treatment is selected. Both measures will allow for a more scientific and we believe efficient approach to evaluating roadway treatments. Integrating into CIP plan for road program. **COMPLETE.**
 11. Submitted Year 3 Annual NPDES MS4 Stormwater Annual report to meet Federal compliance requirements for MS4 stormwater collection and treatment systems. **COMPLETE.**
 12. Coordinated with Riverwoods Engineering consultant, Altus Engineers, for review, submittal, and approval by NHDOT of Dover Road sidewalk extension project. Constructed summer/fall 2021. **COMPLETE**
 13. Coordinated with NHDOT for review and input on Route 4 at Route 108 Westbound ramp and intersection improvements including addition of signalized intersection, crosswalks, and curb ramps. Constructed **COMPLETE** in fall 2021.
 14. Completed emergency wetland authorization and construction improvements of failed culvert pipe on Bennett Road. NHDES wetland permitting changes in process requirements had caused delays. **COMPLETE.**
- Evaluate how to market Durham as a destination.
While we made some very minor inroads here in 2019/2020, efforts have been limited in 2021 with the pandemic. Unfortunately, there has been very little traction here (and this has been the case for several years despite our efforts). This seems to be more an aspiration amongst specific groups who care about the topic versus an economically marketable/viable opportunity. Durham is just not known for historical properties/agriculture (versus historic downtown Portsmouth, for example) and we don't seem to have the economies of scale in place to attract meaningful numbers of visitors beyond the few who may come for that purpose and eat/shop downtown. Durham is clearly recognized as a UNH-related destination, however. More opportunity probably exists there should we choose to more widely market/embrace the UNH connection and the underlying drivers of our local Durham economy. Recommend we drop this goal in 2022. **COMPLETE**
 - Take steps as appropriate to promote the long-term health of Great Bay.
 1. EPA issued final Federal permit in late-2020 and Durham/UNH have signed on to the permit as is. Durham has been an advocate of protecting the Great Bay throughout. **COMPLETE**

2. Durham continues to financially support the Piscataqua Region Estuaries Partnership (PREP) for the Critical Advances for our Estuary (CArE) Initiative utilizing \$525,000 in financial support from the Eversource Seacoast Reliability project. We were very pleased with the following stakeholder statement, which demonstrates that this has been a good investment on Durham's part. *"PREP's development of the integrated Research and Monitoring Plan (RAMP) is the single most important step forward in establishing a scientific baseline for the Great Bay. The RAMP is and will continue to provide a basis for significant municipal and state investments, and the work would not have been done without funding through CArE."* – Sherry Young, Rath, Young and Pignatelli **Ongoing.** The final (third) allocation to PREP will be in 2022.
 3. Mr. Selig serves as a member of the Piscataqua Region Estuaries Partnership's (PREP) Management Committee (board of directors). **Ongoing.**
 4. We worked with The Nature Conservancy to establish an Oyster Garden public project at Durham's Old Landing. Training was undertaken in August 2019. Cages put in place. Interpretive signage was fabricated/installed in spring 2020 to explain the project and the benefits of oysters to the Estuary. Due to pandemic, no oyster cages in 2020, but they were happily installed once more in July 2021! **COMPLETE.**
 5. Applied for several grants including National Fish and Wildlife Foundation and Moose Plate Grant to leverage Seacoast Reliability Funding in an effort to improve Wagon Hill Farm bridge and trail network along with shoreline restoration. Both grants received! Now in process of administering the grants, planning the projects, and implement them. **Ongoing.**
- Continue to support the Town's efforts and investments around MS-4 stormwater program implementation to support water resources in collaboration with UNH. We were on track on this goal and worked with UNH on the outfall sampling plan which is/was requirement for the year-three reporting period that ended on June 30th. The budget which has been included in the capital plan of \$30,000 to implement the requirements of this program was integral in achieving compliance. **Ongoing.**
 - Finalized process of closing out construction of the Eversource Seacoast Reliability Project to ensure local infrastructure, environmental, scenic, cultural, and historic resources are protected consistent with appropriate conditions of approval from the NH Site Evaluation Committee and relevant agreements with the Town of Durham. Public Works evaluated post construction roadway condition reports and Eversource provided mitigation funds that were accepted by the Town Council. Impacts to historic stone walls were carefully evaluated and based on advice from the NH Division of Historic Resources, no further actions were recommended nor will be taken. **COMPLETE**
 - Enable continuation of current land stewardship activities through a seamless transition of duties of the Land Stewardship Coordinator position in spring 2021. Preserve and protect the environmental well-being of town- owned lands and other lands held in conservation and easement with nonprofit organizations while improving public access and use of those lands.

1. Land Stewardship Coordinator Ellen Snyder's service concluded April 1, 2021, at which time Tom Brightman assumed her responsibilities. The transition was seamless. **COMPLETE**
 2. To help promote the public use of town-owned lands, a user-friendly trail map (both printed and online) was created by Economic Development Director Christine Soutter with assistance from Ellen Snyder and Parks and Recreation Director Rachel Gasowski. The cost of the map was funded in part by the Land Stewardship Committee and the Economic Development Department. **COMPLETE**
 3. Support the work of the Land Stewardship Subcommittee to increase the utilization and responsible management of Durham Town lands by residents and visitors in a substantial and sustainable manner is actively under way. We have doubled down on this during the pandemic as a wonderful resource for citizens! A great success! For the purpose of this report, considered **COMPLETE**.
- Work toward a final determination concerning the future of the Mill Pond Dam on the Oyster River and initiate engineering/design in 2021 with construction in 2022 dependent upon permit/funding availability. **Scheduled for Town-wide referendum on March 8, 2022 - Ongoing.**
 - Take proactive steps as a new member of Global Covenant of Mayors for Climate and Energy initiative.
 1. See description above concerning updates to the Town's solar ordinance -- "Pursue long-term economic and environmental sustainability and resiliency," #7. **Ongoing.**
 2. UNH Sustainability fellow Mary Potts evaluated the impact of carbon sequestration effectuated by Town-owned lands/easements this past summer. This data informed our sustainability efforts including an amendment to our Acquisition of Open Space policy, which was recommended by the DCC and adopted by the Council in summer 2021. Sustainability Fellow Emily Mello undertook a GGI for the entire Town and the final draft complete as of fall 2021. We worked with the Energy Committee to join the Global Covenant of Mayors Climate Action initiative utilizing this information and our Sustainability Fellows have served as the research engines to keep this important initiative going. **COMPLETE**
 3. Durham joined the Community Power Coalition of New Hampshire (CPCNH) as a founding member in 2021. **The Energy Committee was tasked to develop a Community Power Aggregation Plan (CAP). Authorized under RSA 53-E, a CAP will outline the plan to provide electricity supply service for the Town's residents, businesses, and other types of customers. We anticipate this program will only launch if it is able to initially offer residential default rates that are lower than or competitive with those offered by Eversource and NH Electric Cooperative. Ongoing.**
 4. **The Energy Committee plans to evaluate in 2022 whether it makes sense for Durham to expand Electric Vehicle (EV) charging stations beyond our two current sites – the Library and the Pettee Brook Parking Lot. Ongoing.**
 5. **The Energy Committee plans to evaluate whether it is possible to provide additional resources to community members who want to lower their carbon footprints. Ongoing.**

- Work toward redesign of Madbury Road corridor as part of a complete streets framework in 2021/22 with construction planned for 2023. VHB selected as engineering firm in summer 2021 to design improvements. DPW worked with VHB to negotiate a full scope of services, approved by Town Council in fall 2021. **Design will take place in 2022. Construction anticipated to commence 2023. Ongoing.**
- Examine/act upon potential reconfiguration of roadways around Oyster River Middle School as part of new middle school construction project process. **Roadway reconfiguration designed, reviewed, and partially implemented in August 2021 in advance of start of 2021-2022 school year for ORCSD. It's functioning well so far. Final installation to occur in summer 2022. Speed testing taking place in December/January to evaluate potential speeding within the area with some initial thought given to potential school zone designation. Ongoing.**

Review, discuss, and develop a more sustainable solid waste and recycling management program for the community.

- Develop a long-range plan for improvements to the Transfer Station to address effective and efficient handling of waste and recyclable materials.
 1. DPW negotiations with Waste Management for new 5-year contract with 5-year renewal option – which received endorsement from IWMAC with Town Council contract approval in November 2020, has been functioning very well and has provided advantageous pricing for recyclables for the Town. **COMPLETE.**
 2. The Swap Shop was closed due to pandemic concerns in 2020 but reopened in spring with Covid-19 best practices in place. Operations were successful in 2021 during the pandemic. **With an abundance of caution, the Swap Shop was closed for winter 2021/2022. We hope to open again in spring. Ongoing.**
 3. Annual curbside bulky waste pickup was eliminated in 2020 and again in 2021 due to pandemic. DPW arranged specific days for residents/multi-units to bring materials to Transfer Station for processing. **COMPLETE.**
 4. The IWMAC has provided a weekly “Did you know?” column in the “Friday Updates” to help inform/educate the community concerning waste-related issues. We’ve also moved the section higher up in the publication to maximize exposure. For the purpose of this report, considered **COMPLETE.**
- Support combined efforts of IWMAC, DPW, the Agriculture Commission, and ORCSD Sustainability committee in the development of a curbside composting initiative to reduce MSW landfill use.
 1. Durham Parks & Recreation, IWMAC, and Durham Public Works teamed up to create the Durham Compost Challenge, beginning in October 2020. 25 households registered for the Challenge and for 6 weeks they removed all organic waste from normal household waste using Biobucket & BioBags (included in the registration), measured the weight of compost vs. household waste using a household scale or the scale at the Transfer Station when bucket was full, recorded weight of compostable bag using provided tracking chart, and brought compost to the compost toters at the Durham Transfer Station, or disposed of it in personal household composting bin. This

initiative was extended into early 2021 and provided some nice data. **A new composting initiative is currently under way with a number of Durham household participants. The committee continues to evaluate with DPW how a more comprehensive composting program might be initiated in Durham. Ongoing.**

Strengthen the community by supporting the needs of residents, families, and other stakeholders by offering a wide array of active and passive recreational opportunities, programming and events celebrating Durham's history, and encouraging community walkability and bikeability.

1. Numerous activities, programs, and community opportunities have been offered by the Parks & Rec. Department to date over the last year and these have been well attended despite the pandemic. The Durham/ORCSD REACH Camp was a real success in summer 2021. Our Rink Manager has also been able to successfully operate the Churchill Rink despite ever-changing Covid-19 challenges. Having a full time position there has been essential as without it, the rink would not have operated in 2020, 2021, or now 2022. Potential additional upgrades for FY 2022 and FY 2023 at the rink will be dependent on future rink financial performance. The pandemic has posed significant challenges for the P&R department, with ever-changing Covid requirements, limited staffing, and the need for social distancing. Dir. Rachel Gasowski has undertaken outstanding work and deserves our gratitude for her creativity, diligence, and grace under pressure while striving to meet the needs of the community. Recognizing the need for additional full time support, the Council took action for 2022 and budgeted monies to support a new assistant director position. **COMPLETE**
 2. We continue to support initiatives as appropriate that promote public transportation options and ensure safe walking and biking downtown and in other portion of the community. **COMPLETE.**
 3. Durham has engaged with NHDOT on taking steps to evaluate and improve the safety of the Route 4/Madbury Road intersection. The project is now in the NHDOT's hands in active design so I will list as **COMPLETE** for now.
 4. DPW re-ditched Dame Road and undertook roadside trimming in spring 2020. Some residents desire the road to be paved, some do not. With drought conditions in spring 2021 and 2020's improvements, and with the improvements in place for spring 2021, the roadway performed well and we have not received complaints. **COMPLETE.**
 5. Provided programming to coincide with Indigenous Peoples' Day in Oct. 2021 – A flag ceremony was organized by the Durham Human Rights Commission. Adopted Indigenous acknowledgement language, studied the topic of reparations, and Durham's excellent scoring as part of the Human Rights Commission Municipal Equity Index (Durham scored a 96 this year (2021), up from 90 in 2020, which is fantastic!). **COMPLETE**
- Develop scope of work, firm pricing, and a funding plan for the rehabilitation of both the Old Town Hall/Courthouse and the Wagon Hill Farmhouse (Captain John Bickford House), taking into consideration the anticipated use of the Wagon Hill Farm barn and ell will be for recreational purposes, educational programming, and special events; and use of the Captain John Bickford House will be for small public meetings, permitted gatherings and events, exhibits (historical, environmental, and art), and a Resident Caretaker's

apartment. Staff and volunteers evaluated capital needs of Wagon Hill Farm farmhouse and Courthouse based on Sturgis report and integrated with available information into 2021/2022 CIP planning. A new working group with representation from the HDC/Heritage Commission, DHA, and DPW was formed to advise the Administrator/Town. Engineering monies had been budgeted for 2021, an LCHIP grant had been submitted for farmhouse improvement design work (and received in Dec. 2021), with farmhouse evaluation and TBD subsequent construction scheduled for the 2022-2024 timeframe, depending upon grant progress, funding, and steps needed. **Ongoing.**

6. Assess and document interior environmental conditions and exterior fabric of the Smith Memorial Chapel. Take action as needed to plan for, and address, deficiencies found. Challenges in early 2021 were unexpectedly identified at the Smith Chapel with excess humidity due to moisture infiltration from the outside and mortar joint failures, primarily on the buttresses. It took months to secure an appropriate expert to review. DPW staff worked with DHA members to identify “Restoration Masons,” a qualified historic mason to inspect the Smith Chapel and develop a recommendation and fee proposal. Restoration Masons provided an planning level estimate of \$32,200 to complete the first phase of the masonry repairs and restoration. Staff will continue to work with DHA to identify any potential grant opportunities to fund these repairs and to offset future budget funding requests. **Ongoing.**

Continue cooperative and collaborative efforts with UNH to enhance mutual intellectual, cultural, environmental, social, and economic benefits associated with hosting New Hampshire’s flagship state university, including redevelopment of 66 Main St., Hetzel/Alexander Halls, and the creation of a West Edge Innovation District.

1. Durham/UNH continue to communicate and work toward the redevelopment of 66 Main St. (commercial/office/residential/public space) with Elliott Sidewalk Communities. Durham purchased the site in summer 2021 from UNH. Near term parking/green park space was developed by DPW at breakneck speed with completion in September 2021. **Discussions with Elliott Sidewalk Communities and UNH continue on redevelopment of site. Ongoing.**
 2. The Water Works Road site is feasible and has been identified as the future Durham Fire Department location as part of a combined public safety complex potentially involving Durham Fire, UNH Police, and McGregor EMS. **See below under Facilities goal for more information. With the pandemic, this item is dormant for the time being. Ongoing.**
 3. Following extensive engineering and permitting, construction commenced in fall 2021 on the 8,000’ Lee Water Line extension to the Lee Circle. **We anticipate completion in 2022. Ongoing.**
- Review zoning for West-end Research Park initiative and consider modifications as needed in conjunction with our UNH partners.

On August 14, 2019, Town Planner Michael Behrendt gave a presentation to the Planning Board about the PUD. **The project has been on hold with UNH due to the pandemic. Ongoing.**

Continue revitalizing Durham's commercial core and neighborhoods in ways that enhance our sense of community; better provide for the needs of our residents and businesses, strengthen the fiscal health of the Town and University, and align with the Master Plan.

1. Code Officer Initiative focusing on trash/zoning. This has provided positive results preliminarily to date for downtown neighborhoods. For the purpose of this report, considered successful and **COMPLETE**.
 2. Mill Plaza redevelopment application. Colonial Durham, after more than seven years, is still before the Planning Board as part of the application process. **We anticipate the Planning Board making a decision regarding the application sometime in early 2022. Ongoing.**
 3. Implemented PILOT project at Newmarket Road (Town Hall) crosswalk using hand-held flags and signage to improve pedestrian visibility in summer 2019. It has proven a success; endorsed by the Traffic Safety Committee for potential expansion of program – potentially at crosswalk on Church Hill. The HDC preferred not to extend the program to Church Hill so the item is considered **COMPLETE**.
 4. Gerrish Drive development project before the Planning Board generated significant public input and engagement, requiring considerable staffing resources. Although approved by the Planning Board in late-2021, the approval was appealed to Superior Court by an abutter. **The process is therefore Ongoing as the Town defends the Planning Board's 2021 decision.**
 5. Our Problem Oriented Policing (POP) Officer program continues to be a very successful effort to quickly and proactively address issues associated with students living within the downtown core. **Ongoing.**
- Continue to pursue and reevaluate the development/redevelopment needs of the CBD and align our zoning to meet the requirements as needed. See next item. **COMPLETE**
 - Continue to investigate the needs of the downtown business owners and the post pandemic challenges they have to be successful in town and to develop strategies to help Durham be more business friendly. The Admin. organized a working group and a proposal for several CBD zoning changes that were reviewed by the Town Council on August 3, 2020 and referred to the Planning Board for public hearing and feedback. These were ultimately amended following public feedback and approved by the Council in spring 2021. **COMPLETE.**
 - Continue to pursue a relationship with the downtown property owners that provides open and informed communication, including working with the Durham Business Association and Celebrate Durham. **Ongoing.**

- Continue to work toward addressing downtown parking challenges for both today and the future, and explore potential partnerships, funding sources, and opportunities that will result in either enhanced surface or new structured parking controlled by the Town. The development of the 66 Main Street site as municipal surface parking was a major near-term accomplishment for Durham in 2021. For the purpose of this report, considered **COMPLETE**.
- Support the new Work Force Housing Subcommittee to investigate opportunities, challenges, and options for affordable quality housing in Durham. **Working to promote additional housing options for Durham's aging population as opportunities become available. EDC established a Housing Subcommittee (made a task force by the Town Council in 2021), where productive work can occur on this topic.** The Planning Board approved a significant addition/expansion at Bagdad Woods, which is now under active construction. **Ongoing.**

Task the administrator with meeting the following budget goals for 2022. Hold the municipal tax rate at the 2021 level or less. For the medium and long-term, the Town will continue to make an effort to control its spending, broaden the tax base, and explore innovative ways to stabilize or reduce the municipal tax rate. Because little new taxable value is projected to be coming on line in 2022, the Council determined this goal was not possible to meet. The Council unanimously approved a FY 2022 budget with an estimated tax rate of \$8.01 per thousand dollars of assessed valuation, up from \$7.86, an increase of just under 2%. The CPI for the U.S. City Index as of Sept. 2021 was 5.4%. **COMPLETE**

Pursue opportunities to broaden the tax base that are consistent with Council goals and be mindful of the economic impact they may have on the Town's operational and long-term fiscal health. **The Town has had little success in this area. Ongoing.**

Encourage residents to explore joining one of the Town's boards, committees or commissions. We continue to periodically publicize board/committee vacancy opportunities through the weekly "Friday Updates" and have had some success in meeting this goal. Many vacancies have been filled. **COMPLETE**

As part of scheduled 4-year cycle, pursue successful reaccreditation for the Durham Police Department with the Commission on Accreditation for Law Enforcement Agencies (CALEA). Accreditation granted in summer 2021. **COMPLETE**

Encourage all Town boards, committees, commissions, and Durham's legislative delegation to align their efforts with the Council goals and the Master Plan, actively collaborate and communicate with each other, and communicate with the community at large. We are actively working with ORCSD to facilitate the construction for the new ORMS project. Admin. Selig participates in weekly construction meetings on site. Code, Fire, Police, and DPW are all involved as well. The Council invited members of the legislative delegation to meet with it in 2021. Council goals are shared with all boards, committees, commissions, departments, and with our legislative delegation to align efforts. **COMPLETE**

Refine plans for new or existing public facilities/infrastructure, including, among others, downtown surface or structured parking, a replacement building for the Fire Department, and public safety radio communication improvements, to meet the present and future needs of the community.

1. Although we had planned to build a new radio tower at Beech Hill in summer 2019 and then 2020, staffing time limitations (2019) followed by above anticipated bid results in 2019/2020 (\$100,000+ over-estimates) pushed this out to 2022. **We have included a Federal funding earmark request for \$900,000 for this project – it is pending. The Council in Dec. 2021, awarded a contract to Motorola for construction of much of the project in 2022. Ongoing.**
2. In conjunction with UNH, we need to develop support over the long-term for funding a new fire station at the Water Works Road location. **Capital funding limitations at UNH and the pandemic have hampered progress in 2019 -- and again in 2020 and 2021. It's quite frustrating for the DFD but beyond their control. In the meantime, we're working to incrementally improve existing accommodations for the DFD within the General Services Building in which the DFD is housed at UNH. See next item. Ongoing.**
3. Acquire approximately 900+ SF of additional space from UNH that is contiguous to the existing fire station to provide temporary relief to space constraints of the existing building. **This was approved as part of FY 2019 budget -- a \$320,00, 5-yr. bond, after which new station would be constructed. Contract awarded in late-2021. Build out should occur in early 2022. The entire bidding process was substantially slowed down at UNH due to pandemic. Ongoing.**
4. Work to develop solution to address impact of human and dogs use at Wagon Hill Farm (exacerbated by pandemic). **Sign refresh still in process, again slowed by the pandemic – Ongoing.**

** Note that the order of the goals does not imply priority.*