



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, MAY 1, 2023
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. Special Announcements – None
- VI. Public Comments (*) – **Please state your name and address before speaking**
- VII. Approval of Minutes – April 17, 2023
- VIII. Councilor and Town Administrator Roundtable
- IX. Report from the UNH Student Senate External Affairs Chair or Designee
- X. **Unanimous Consent Agenda** *(Requires unanimous approval. Individual items may be removed by any councilor for separate discussion and vote)*
 - A. Shall the Town Council, Upon Recommendation of the Administrator, Award the Durham Wastewater Treatment Plant Biosolids Contract from July 1, 2023 Through December 31, 2025 to Resource Management, Inc. (RMI) of Holderness, NH in the Amount of \$225.30 per wet ton plus applicable fees, Subject to Yearly Funding, and Authorize the Administrator to Sign the Associated Contract?
 - B. Shall the Town Council upon recommendation of the Assessor and consent of the Administrator, approve the included FY 2022 property tax abatement recommendations in the total amount of \$3,008.38?

- C. Shall the Town Council, Upon Recommendation of the Administrator, authorize the purchase of a new 2023 Model 2100i Vactor Single Engine Combination Vacuum / Jet Rodder Truck Mounted on a 46,000 LB GVWR International HV607 Chassis from C.N. Wood Enviro., LLC. of Woburn, MA in the amount of \$508,195?

XI. Committee Appointments

- A. Shall the Town Council, upon recommendation of the Planning Board Chair, appoint Tom DeCapo, 315 Durham Point Road, to fill an Alternate Member vacancy on the Planning Board with a term expiration of April 2026?
- B. Shall the Town Council, upon recommendation of the Chair of the Library Board of Trustees, appoint Callie Langton, 14 Ross Road, to fill an Alternate Member vacancy on the Library Board of Trustees with a term expiration of April 2024?

XII. Presentation Items

- A. Presentation by UNH and Durham Police Departments regarding dealing with emergency planning at UNH, in Durham, and within the ORCSD schools.
- B. Presentation by Marian G. McCord and Kenneth Weston on the proposed Edge at West End project at the University of New Hampshire.

XIII. Unfinished Business

Public Hearing and Action on Resolution #2023-12 Authorizing the Acceptance and Expenditure of Federal Emergency Management Agency (FEMA) funds from the NH Division of Homeland Security and Emergency Management (NH HSEM) under the Public Assistance Grant Program CFDA #97.036 in an amount up to \$71,472.01 to cover COVID-related expenses incurred during the period from January 29, 2020 through May 24, 2022 and Authorizing the Administrator to Sign and Submit all Necessary Paperwork on Behalf of the Town of Durham.

XIV. New Business

XV. 2023 Town Council Goals

- A. Shall the Town Council adopt the SMART format for Town Goals?
- B. Continued discussion on the draft 2022-23 Town Council goals

XVI. Nonpublic Session (if required)

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

XVIII. 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.*



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AGENDA ITEM: **# 7 TS**
DATE: **May 1, 2023**

COUNCIL COMMUNICATION

INITIATED BY: Durham Town Council

AGENDA ITEM: APPROVE THE TOWN COUNCIL REVISED MEETING MINUTES FOR
APRIL 17, 2023

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

Attached for the Council's review and approval are the minutes for the meeting held on April 17, 2023. Please call or email Karen Edwards with any grammatical/spelling changes prior to the meeting. Discussion at Monday evening's meeting should be limited only to substantive changes.

LEGAL AUTHORITY:

RSA 91-A:2 (II) specifies what must be contained in minutes of public meetings:

"Minutes of all such meetings, including names of members, persons appearing before the bodies or agencies, and a brief description of the subject matter discussed and final decisions, shall be promptly recorded and open to public inspection not more than 5 business days after the public meeting, except as provided in RSA 91-A:6, and shall be treated as permanent records of anybody or agency, or any subordinate body thereof, without exception."

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby approve the Town Council meeting minutes for April 17, 2023 (as presented/as amended).



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AGENDA ITEM: **#10A** *GJ*

DATE: May 1, 2023

COUNCIL COMMUNICATION

INITIATED BY: Durham Public Works

AGENDA ITEM: **SHALL THE TOWN COUNCIL, UPON RECOMMENDATION OF THE ADMINISTRATOR, AWARD THE DURHAM WASTEWATER TREATMENT PLANT BIOSOLIDS CONTRACT FROM JULY 1, 2023 THROUGH DECEMBER 31, 2025 TO RESOURCE MANAGEMENT, INC. (RMI) OF HOLDERNESS, NH IN THE AMOUNT OF \$225.30 PER WET TON PLUS APPLICABLE FEES, SUBJECT TO YEARLY FUNDING, AND AUTHORIZE THE ADMINISTRATOR TO SIGN THE ASSOCIATED CONTRACT?**

CC PREPARED BY: April Talon, Town Engineer
Richard Reine, Director of Public Works

PRESENTED BY: Todd Selig, Administrator

AGENDA DESCRIPTION:

The purpose of this Council Communication is to request the Town Council's approval to award the Durham Wastewater Treatment Plant (WWTP) Biosolids Contract from July 1, 2023 through December 31, 2025 to Resource Management, Inc. (RMI) of Holderness, NH in the amount of \$225.30 per wet ton plus applicable fees, subject to yearly funding.

Sealed bids for this project were opened at a public bid opening held at Durham Public Works on March 24, 2023. In addition to a bid submitted by RMI, a second bid package was received from Casella Organics of Portsmouth, NH. Casella chose to provide a "no cost bid" proposal citing the tightening regulatory environment

concerning biosolids management and ongoing space restrictions at their landfill in Bethlehem, NH which services more than 150 municipalities in the state and has less than five years of operating capacity remaining. Casella indicated that they are in the process of permitting a new landfill and hope to work with the Town on biosolids management in future years.

The Durham Wastewater Treatment Plant produces approximately 950 tons of dewatered sludge annually, as a byproduct of the wastewater treatment process. Before being picked up and trucked by a hauler, the sludge goes through a dewatering process via inclined screw presses located at the Sludge Building which removes 20-25% of the moisture. RMI as our current hauler, processes the solids at their facility into a biosolids fertilizer product, and it is then used in land applications or for local farmers.

RMI has worked with the Town of Durham since 2008. They have remained a reliable vendor, have provided un-interrupted service, and have provided Durham with environmentally sound biosolids management. RMI's current cost proposal includes a commitment to recycle 100% of the material from Durham. RMI provided references for other current biosolids generators which include the Nashua NH WWTF and Dover NH WWTF.

RMI's proposal is based on the existing local, state and federal requirements pertaining to the beneficial use of biosolids and therefore any changes to the current requirements may result in modifications to the contract terms.

The regulatory environment surrounding PFAS and its impact on the management of biosolids as fertilizer is having a major impact on the Northeast Region and is driving costs significantly higher than anyone has previously seen. This is due in part to the additional trucking costs to send biosolids material to facilities outside of the immediate New England area. RMI's ability to market and to sell the biosolids to farmers and landowners is increasingly more volatile, resulting in fewer options for recycling and disposal.

For background, per- and polyfluoroalkyl substances (PFAS) are a group of synthetic chemicals that are increasingly being found in our environment and commonly in wastewater processing. Some of the compounds do not break down easily and can move through soil and get into groundwater. These chemicals come from typical household products including cleaning products, water resistant fabric, non-stick cookware, and stain resistant coatings used on carpets and upholstery.

With this greater scrutiny around PFAS compounds, the Town has included language with the Request for Proposals, which is applicable to this contract, which states that the proposer assumes all responsibility for the safe handling, transport,

and management of the biosolids and takes title of the material after it leaves the treatment facility.

This 30-month total cost proposal through December 31, 2025, includes a cost per wet ton of \$225.30 and assumes a total 12-month tonnage hauled of 1000 tons, which is approximately what is generated at the WWTP. Other variable fees included in the proposed contract are a per ton diesel fuel surcharge and required analytical and laboratory testing fees.

The FY23 Wastewater CIP includes funding to complete a feasibility study for a sludge drier which removes 90% of the moisture from wastewater sludge. The feasibility study would need to determine whether it would be cost effective to implement a drier system considering energy costs, capital cost to purchase, and required ongoing maintenance costs.

LEGAL AUTHORITY:

Section 4-20 of the Administrative Code of the Town of Durham requires every purchase or contract in excess of twenty-five thousand (\$25,000) dollars shall be made only after receipt of publicly invited sealed competitive bids on uniform specifications and that all purchases in excess of fifty-five thousand (\$55,000) dollars requires approval by the Town Administrator and Town Council by affirmative vote.

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

In FY23, \$192,500 of the Contracted Services WWTP budget was allocated for biosolids hauling under the current contract with RMI (current price of \$158.10 per ton effective until July 1, 2023 and it assumed an increase in price to \$192/per ton).

The contract services WWTP operating account is utilized for other services provided to the WWTP including maintenance of software applications, generator maintenance and inspection, fire alarm inspections, and yearly calibration of lab equipment.

ACCOUNT	TITLE	BUDGETED	EXPENSED/ ENCUMBERED TO DATE	REQUESTED	REMAINING
03-4326-360-36-000	Contracted Services - WWTP	\$205,000	\$58,519	\$143,897**	\$2,584
TOTAL				\$143,897**	\$2,584

** This requested amount is estimated assuming average tonnage of 946 tons with a cost of \$158.10 per ton for the months of April, May, and June and a cost of \$225.30 per ton beginning on July 1, for the remainder of FY23.

SUGGESTED ACTION OR RECOMMENDATIONS:

The Durham Town Council, Upon Recommendation of the Administrator, does hereby Award the Durham Wastewater Treatment Plant Biosolids Contract from July 1, 2023 Through December 31, 2025 to Resource Management, Inc. (RMI) of Holderness, NH in the Amount of \$225.30 per wet ton plus applicable fees, Subject to Yearly Funding, and Authorize the Administrator to Sign the Associated Contract.



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AGENDA ITEM: **#10B**

DATE: May 1, 2023

COUNCIL COMMUNICATION

INITIATED BY: Jim Rice, Assessor

AGENDA ITEM: SHALL THE TOWN COUNCIL UPON RECOMMENDATION OF THE ASSESSOR AND CONSENT OF THE ADMINISTRATOR, APPROVE THE FY 2022 PROPERTY TAX ABATEMENT RECOMMENDATIONS IN THE TOTAL AMOUNT OF \$3,008.38 PERTAINING TO THE PROPERTIES NOTED BELOW?

CC PREPARED BY: Karen Edwards, 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 was March 1, 2023. The Town must respond to the applicants in writing by July 1, 2023, 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. **Eric Lund – 31 Faculty Road**

Recommendation: GRANT (for Tax Year 2022). The Assessor recommends granting the abatement request in the amount of \$241.27 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

2. **McNeil Family Revocable Trust – 44 Colony Cove Road**

Recommendation: GRANT (for Tax Year 2022). The Assessor recommends granting the abatement request in the amount of \$211.11 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

3. **60 Main Street R.E., LLC – 5-7 Jenkins Court**

Recommendation: GRANT (for Tax Year 2022). The Assessor recommends granting the abatement request in the amount of \$2,556, not including interest due to outstanding taxes owed. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

4. **Alpha Gamma Rho Fraternity – 6 Strafford Ave.**

Recommendation: NO ACTION (for Tax Year 2022). Based on the recommendation of Durham's Town Counsel, the Assessor recommends taking "no action" which constitutes a denial per RSA 76:16 II. See attached abatement recommendation from the assessor outlining the reasons for this request.

5. **Gamma Mu Alumni Association Fraternity – 5 Strafford Ave.**

Recommendation: NO ACTION (for Tax Year 2022). Based on the recommendation of Durham's Town Counsel, the Assessor recommends taking "no action" which constitutes a denial per RSA 76:16 II. See attached abatement recommendation from the assessor outlining the reasons for this request.

6. **NH Beta Housing, LLC – 28 Madbury Road**

Recommendation: NO ACTION (for Tax Year 2022). Based on the recommendation of Durham's Town Counsel, the Assessor recommends taking "no action" which constitutes a denial per RSA 76:16 II. See attached abatement recommendation from the assessor outlining the reasons for this request.

7. **Alpha Phi International Fraternity – 8 Strafford Ave.**

Recommendation: NO ACTION (for Tax Year 2022). Based on the recommendation of Durham's Town Counsel, the Assessor recommends taking "no action" which constitutes a denial per RSA 76:16 II. See attached abatement recommendation from the assessor outlining the reasons for 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 2023 budget, the Town of Durham has appropriated \$75,000 to be used for tax abatement/appeal purposes. To date, the Town has abated \$3,186.71 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 upon recommendation of the Assessor and consent of the Administrator, approve the FY 2022 property tax abatement recommendations in the total amount of \$3,008.38 pertaining to the properties noted above.

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY 2023

TAX YEAR APPEALED 2022

Planning, Zoning
and Assessing

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): Eric J Lund

Mailing Address: 31 Faculty Rd., Durham, NH 03824

Telephone Number(s): (Work) (603)9690966 (Home) same

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

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

Name(s): same

Mailing Address: _____

Telephone 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>
108-105	31 Faculty Rd, Durham	SFH	\$350,700

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Tax card incorrectly shows basement as finished. Basement is not finished.
(see attached photos)

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: 1 March 2023

(Signature)

(Signature)

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

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

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

Date: _____

(Representative's Signature)

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

*RSA 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



Figure 1: Overview. Joists and pipes in ceiling exposed, bare concrete on three walls (two shown here), bare concrete floor.



Figure 2: Oil tank exposed to view.



Figure 3: Fourth wall has exposed studs and insulation. Support posts are also visible.



Figure 4: Detail of floor. Asbestos tiles were removed in 2010 because they were breaking up. They were not replaced.



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

ABATEMENT RECOMMENDATION

DATE: March 28, 2023

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Eric Lund
31 Faculty Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 31 Faculty Road, Durham, NH 03824

PID: 108-105

PROPERTY TAX YEAR(S) APPEALED: 2022

APPLICATION FILING DATE: March 1, 2023

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

ASSESSMENT APPEALED: \$350,700

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.**



REASON FOR APPEAL: The owner applied for an abatement of his 2022 property taxes because the assessment card incorrectly shows there is a finished basement, when there is not.

ASSESSORS COMMENTS: On 2/15/23, Paul McKenny from MRI (the company performing interior inspections for the 2023 revaluation) noted during his inspection that the property does not have a finished basement as was indicated on the assessment record card. My phone conversation with Mr. Lund revealed that the basement has never been finished, except for a tiled floor that was removed in 2010.

RECOMMENDATION: I recommend adjusting for this discrepancy which reduces the overall assessment from \$350,700 to \$342,700 and granting an abatement for the assessed value difference of \$8,000. This calculates to an abatement of **\$241.27** including interest (interest is calculated to a repayment date of 5/1/23 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.



TOWN OF DURHAM

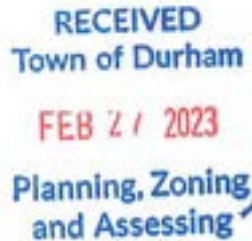


Real Estate Tax Abatement Refund

Date:	3/28/2023	Name:	31 Faculty Road			Map/Lot:	108-105	Account #	
Year	Assessment	Revised Assessment	Difference	Tax rate	Amount	Date Received	*Date Repaid	Interest Due	Total to be Refunded
2022	\$350,700	\$342,700	\$8,000	\$12.97	\$103.76	6/1/2022	5/1/2023	\$5.70	\$ 109.46
2022	\$350,700	\$342,700	\$8,000	\$16.07	\$128.56	11/28/2022	5/1/2023	\$3.25	\$131.81
			Totals:	\$29.04	\$232.32			\$8.95	\$ 241.27

*Date repaid = estimated when calculating interest due which is subject to change per tax collector.

Requested By		Approved By	
Department		Date	



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))

Malcolm R. McNeill, Trustee of The McNeill Family Revocable Living Trust

Name(s): _____

44 Colony Cove Rd. Durham NH. 03924

Mailing Address: _____

603-868-5859

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>
217-3-0-0-0	44 Colony Cove Rd./Durham	land & buildings	\$893,900.

SECTION D. Other Property(ies)

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
217-4-0-0-0	44 Colony Cove Rd./Durham	boat ramp	\$33,300
<hr/>			
218-53-0-0-0	17 Edgerly Garrison Rd./Durham	vacant lot	\$129,800
<hr/>			
<hr/>			

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.)

The application is for good cause shown and is based upon the Town's "incorrect description

and measurement of the subject lot."

Please see the attached supplement.

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# 217-3-0-0-0 Appeal Year Market Value \$ 760,652

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

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

Please see attached supplement.

SECTION G. Sales, Rental and/or Assessment Comparisons

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

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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This is an appeal based upon the incorrect measurement of the parcel and is a unique situation.

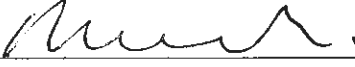
We rely on the survey by Doucet Survey LLC which calculated the correct area of the parcel

Please see the attached survey.

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: 2/24/23


(Signature)

(Signature)

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

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

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

Date: _____

(Representative's Signature)

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

*RSA 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

Supplement to Abatement Application

This is an abatement request "for good cause shown" due to the incorrect measurement of the property. The Town has determined the "area" of the parcel to be 2.9 acres. However, a professional survey by a licensed surveyor has determined that the parcel contains only 2.2 acres, a difference of .7 acres or an approximately 24 % reduction in the size of the parcel.

On October of 2021 the applicant appeared at a meeting with CAI Technologies and Town officials to challenge the "area" calculation of the property. The 2021 "area" on the tax bill of 2021 was 2.5 acres and the 2022 "area" on the tax bill was 2.9 acres.

To our knowledge no representative of CAI has visited the property and we were told the new 2.9 "area" calculation was based on a fly-over of the parcel.

CAI and the Town official indicated that their "area" calculation of 2.9 acres was reasonable and would not be changed at that meeting.

CAI and the Town representative indicated that the only evidence which could change the "area" calculation would be a professional survey. They stated that a professional survey was the "gold standard" for obtaining an accurate measurement. The parcel had not been previously surveyed. Since our recourse appeared to be to obtain a survey, we hired Doucet Survey LLC of Newmarket, NH to complete an on-the-ground professional survey.

The Doucet survey which is attached hereto determined that the "area" consisted of only 2.2 acres which was a .7 acres difference from the Town's calculation of 2.9 acres or an "area" reduction of approximately 24%.

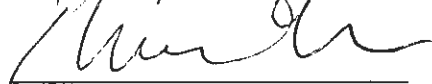
It is respectfully submitted that a professional survey is more accurate than a fly-over and meets the "gold standard" referred to by the Town and CAI.

Our calculation method for abatement relief is as follows:

2.9 acres = \$552,400.00	Town assessed value, equals \$190,482.75 per acre
<u>2.2 acres = \$419,062.05</u>	(calculated at \$190,482.75 per acre)
\$133,337.95	value difference between 2.9 acres and 2.2 acres

Therefore, we request an adjustment in the "area" calculation to 2.2 acres which would be a reduction of \$133,337.95 of assessed value.

Respectfully submitted,



Malcolm R. McNeill



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

ABATEMENT RECOMMENDATION

DATE: March 30, 2023

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: The McNeill Family Revocable Living Trust
44 Colony Cove Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 44 Colony Cove Road, Durham, NH 03824

PID: 217-3

PROPERTY TAX YEAR(S) APPEALED: 2022

APPLICATION FILING DATE: February 27, 2023

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

ASSESSMENT APPEALED: \$893,900

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.**



44 Colony Cove Road, Durham, NH

REASON FOR APPEAL: Based on a recent survey by Doucet Survey, LLC dated 2/20/2023, the subject property only has 2.2 acres with 841' waterfront, not 2.9 acres and 900' waterfront as is indicated on the Town's tax map.

RECOMMENDATION: I recommend adjusting for this discrepancy which reduces the overall assessment from \$893,900 to \$886,900 and granting an abatement for the assessed value difference of \$7,000. This calculates to an abatement of **\$211.11** including interest (interest is calculated to a repayment date of 5/1/23 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.



TOWN OF DURHAM



Real Estate Tax Abatement Refund

Date:	3/30/2023	Name:	44 Colony Cove Road			Map/Lot:	217-3	Account #	
Year	Assessment	Revised Assessment	Difference	Tax rate	Amount	Date Received	*Date Repaid	Interest Due	Total to be Refunded
2022	\$893,900	\$886,900	\$7,000	\$12.97	\$90.79	6/1/2022	5/1/2023	\$4.98	\$ 95.77
2022	\$893,900	\$886,900	\$7,000	\$16.07	\$112.49	11/28/2022	5/1/2023	\$2.85	\$115.34
			Totals:	\$29.04	\$203.28			\$7.83	\$ 211.11

*Date repaid = estimated when calculating interest due which is subject to change per tax collector.

Requested By		Approved By	
Department		Date	

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED _____

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): Peter MURPHY
Mailing Address: 6 PARK STREET NEWBURYPORT MA. 01950
Telephone Number(s): (Work) 617-312-4112 (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>
02-14-4	60 MAIN STREET	3,5,7 TENKINS CT -	
		1 STORY RETAIL BUILDING DIVIDED INTO 3 STORE	
		FRONTS - ASSESSMENT \$ 480.100	

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>
	37 MAIN ST	GRABER BUILDING	
	19, 19A, 19B, 21, 18 MAIN ST	STUDENT HAVEN HOUSING	
	12 COWELL	STUDENT HAVEN HOUSING	

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# 002-14-7 Appeal Year Market Value \$ 667,000

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

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

The building itself has zero market value, it is functionally obsolete and does not meet current codes. All major components of the building including furnace, roof, facade, interior/exterior have been

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

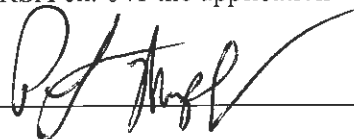
neglected for 50 years. Additionally, any new use of this property will require a major investment of a sewer line to run down a public street. The approximate 300 sq lot may have value the building holds no value.

SECTION H. Certification by Party(ies) Applying

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

Date: 3/1/2023

(Signature)



(Signature)

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

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

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

Date: _____

(Representative's Signature)

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

*RSA 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

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return) PETER MURPHY	
Business name/disregarded entity name, if different from above 60 MAIN RE. LLC	
Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
<input type="checkbox"/> Exempt payee	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
034 - 40 - 3073

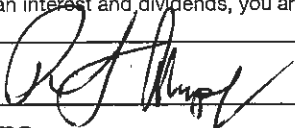
Employer identification number
81 - 522 9637

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ 

Date ▶ **3/1/2023**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

MURPHY
37 MAIN ST
DURHAM N.H.

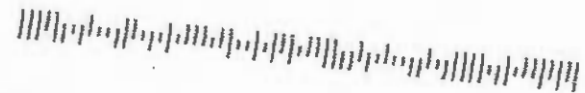
BOSTON MA 020
1 MAR 2023 PM 2 L



DURHAM TOWN HALL
8 NEWMARKET RD
DURHAM, N.H.

03824

03824-289899



Page 4

re than one name is listed, the
t of the first name listed.

om Identity Theft

uses your personal information
umber (SSN), or other identifying
n, to commit fraud or other crimes.
o get a job or may file a tax return

g your SSN, and
eparer.

identity theft and you receive a
way to the name and phone number

ly affected by identity theft but you
stolen purse or wallet, questionable
contact the IRS Identity Theft Hotline
14039.

tion 4535, Identity Theft Prevention

xperiencing economic harm or a
o in resolving tax problems that have
hannels, may be eligible for
assistance. You can reach TAS by
line at 1-877-777-4778 or TTY/TDD

emails or phishing schemes.
email and websites designed to
d websites. The most common act
claiming to be an established



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

ABATEMENT RECOMMENDATION

DATE: April 21, 2023

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: 60 Main Street R.E., LLC
37 Main Street, Unit 0
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 3-7 Jenkins Court, Durham, NH 03824

PID: 109-104-1-3

PROPERTY TAX YEAR(S) APPEALED: 2022

APPLICATION FILING DATE: March 3, 2023 (Post-marked March 1, 2023)

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

ASSESSMENT APPEALED: \$480,100

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.**



3-7 Jenkins Court

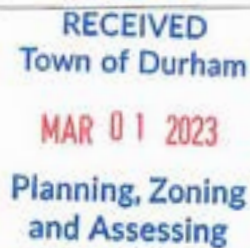
REASON FOR APPEAL: The owner applied for an abatement of his 2022 property taxes because the building is in disrepair and suffers from physical and functional obsolescence that is not reflected on the assessment record card.

ASSESSORS COMMENTS: The subject property is one of five commercial condominiums known as Town & Campus Square Condominiums. This condominium is comprised of three (3) separate retail units, with mailing addresses as 3, 5 & 7 Jenkins Court.

On 4/21/23 I inspected the interior and exterior of the property with the owner. During the inspection, it was noted that there is extensive water damage and wood rot due to a leaky roof. The interior of the building also has a musty smell due to dampness. 5 Jenkins (middle unit) suffers from functional obsolescence because it does not have a bathroom.

RECOMMENDATION: I recommend adjusting the condition of the building from average to fair and applying curable functional obsolescence of 5% to the assessment. These adjustments reduce the overall assessment from \$480,100 to \$392,100. Applying the equalization ratio of 61.5% to the revised assessment reveals an estimated market value of \$637,561 $((392,100/1,000) \times .615)$ as of 4/1/22.

I recommend granting an abatement for the assessed value difference of \$88,000 which calculates to an abatement of **\$2,556**. This does not include interest because there is an outstanding balance owed for tax year 2022. Since 2022 taxes have not been paid in their entirety, the abatement amount will be applied toward his outstanding property taxes.



FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

Tax Year Appealed 2022

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Alpha Gamma Rho

Mailing Address: 318 Hall Road, Barrington, NH 03825

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 603.868.9859 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

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

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>02-8-12</u>	<u>6 Strafford Avenue, Durham</u>	<u>Multifamily</u>	<u>\$850,900</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.)

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

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

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

Town Parcel ID# 02-8-12 Appeal Year Market Value \$950,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

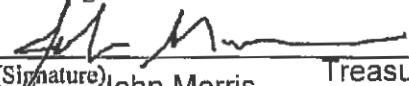
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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SECTION H. Certification by Party(ies) Applying

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

Date: 2/24/2023


(Signature) John Morris Treasurer
(Print Name and Title)

Date: _____

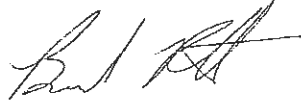
(Signature) _____
(Print Name and Title)

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

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 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: 1/2/2023



(Representative's Signature)

Brandon Potter Commercial Property Tax Management, LLC

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Alpha Gamma Rho, Durham NH

Tax Year 2022

6 Strafford Avenue

Map 2 Lot 8- 12

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	294	28	\$675	\$18,900	\$226,800
Totals (Avg.):	5,296	28	\$675	\$18,900	\$226,800

Stabilized Income and Expense Pro Forma

				Income	% E.G.I.	\$/Bed
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022			
POTENTIAL RENTAL INCOME	\$89,005	\$117,727	\$174,410	\$226,800	130.0%	\$8,100
LESS: Vac., Coll. Loss & Concessions (15%)	\$0	\$0	\$0	<u>34,000</u>	<u>17.6%</u>	<u>\$1,214</u>
EFFECTIVE RENTAL INCOME	\$89,005	\$117,727	\$174,410	\$192,800	100.0%	\$6,886
Other Income				<u>0</u>	<u>0.0%</u>	<u>\$0</u>
EFFECTIVE GROSS INCOME	\$89,005	\$117,727	\$174,410	\$192,800	100.0%	\$6,886
OPERATING EXPENSES						
Management Fee	\$0	\$0	\$0	\$11,600	6.0%	\$414
Administrative & General	\$6,692	\$6,729	\$15,037	8,400	4.4%	300
Utilities	\$28,250	\$31,772	\$31,289	30,800	16.0%	1,100
Repairs & Maintenance	\$11,831	\$32,512	\$26,343	25,900	13.4%	925
Replacement Reserves	\$0	\$0	\$0	<u>2,100</u>	<u>1.1%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$46,773	\$71,013	\$72,670	\$78,800	40.9%	\$2,814
FIXED EXPENSES:						
Real Estate Taxes	\$60,815	\$32,811	-\$9,159	\$0	0.0%	\$0
Insurance	\$16,628	\$12,053	<u>\$13,012</u>	<u>13,300</u>	<u>6.9%</u>	<u>475</u>
TOTAL FIXED EXPENSES	\$16,628	\$12,053	\$13,012	\$13,300	6.9%	\$475
TOTAL EXPENSES	\$63,402	\$83,066	\$85,682	\$92,100	47.8%	\$3,289
NET OPERATING INCOME	\$25,603	\$34,661	\$88,728	\$100,700	52.2%	\$3,596

Capitalization Process

	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
DIRECT CAPITALIZATION					
Proforma N.O.I. Capitalized at	8.50%	2.11680%	10.617%	\$948,497	\$33,875
LESS: Deferred Maintenance				\$0	
PLUS: Excess Land				\$0	
Indicated Market Value				\$948,497	\$33,875
				INDICATED MARKET VALUE	\$950,000
				TY 2022 Assessment	\$850,900
				Equalized Value @ 72.5%	\$1,173,655
					\$33,929
					\$30,389
					\$41,916

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: Alpha Gamma Rho

AGENT FIRM: **Commercial Property Tax Management, LLC**
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

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

PROPERTY/PARCEL(S): 6 Strafford Avenue
PARCEL ID: 02-6-12

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

[Check applicable box]

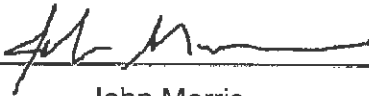
☒ The specific parcels and/or assessments referenced above.

☐ All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

Alpha Gamma Rho

DATED: January 2, 2023

By: 
Name: John Morris
Title: Treasurer



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

ABATEMENT RECOMMENDATION

DATE: April 21, 2023

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Alpha Gamma Rho
c/o John Morris, Treasurer
318 Hall Road
Barrington, NH 03825

REPRESENTATIVE: Commercial Property Tax Management, LLC
345 Cilley Road, Suite 1
Manchester, NH 03103

PROPERTY LOCATION: 6 Strafford Ave, Durham, NH 03824

PID: 106-16 (Application incorrectly states the PID is 2-8-12)

PROPERTY TAX YEAR APPEALED: 2022

APPLICATION FILING DATE W/MUNICIPALITY: March 1, 2023

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

ASSESSMENT APPEALED: \$850,900 (BTLA Ordered Assessment Docket #29508-18PT)

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.**



Alpha Gamma Rho Fraternity, 6 Strafford Ave.

REASON FOR APPEAL: “The property’s assessment is not based on the property’s fair market value and is excessive and disproportional”.

ASSESSOR’S COMMENTS: As a result of Durham’s 2018 statistical update, Commercial Property Tax Management, LLC, (CPTM) tax representative for Alpha Gamma Rho fraternity appealed their assessments for tax years 2018, 2019 & 2020, all of which were denied at the local level. Consequently, CPTM appealed the Town’s denial of Alpha Gamma Rho’s abatement request to the State Board of Tax and Land Appeals (BTLA). The case was heard before the BTLA (remotely due to COVID) on May 25, 2021, and a decision rendered on June 25, 2021, in favor of the taxpayer. The BTLA ordered an abatement be granted plus interest for those tax years appealed and the assessment be reduced from \$1,170,500 to \$850,900. The BTLA also stated in their order that *“Until the Town undergoes a general reassessment or in good faith reappraises the property pursuant to RSA 75:8, the Town shall use the ordered assessment for subsequent years. RSA 76:17-c, I and II.”*

The Town has complied with the BTLA’s order, granted the abatement plus interest for the years appealed and the assessment has not been revised from the BTLA’s order of \$850,900 for tax year 2022.

Although the taxpayer has received an abatement rendered by the BTLA for tax years 2018, 2019 & 2020 (2021 assessment was adjusted prior to the tax bills issued, therefore no abatement was warranted), they still have the right to appeal their assessment for subsequent years per RSA 76:16-I (b).

RECOMMENDATION: After conferring with Durham’s legal counsel, it is recommended to take “**no action**” with this appeal, which will constitute a denial per RSA 76:16 II.

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

RECEIVED
Town of Durham
MAR 01 2023
Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

Tax Year Appealed 2022

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Gamma Mu Alumni Association

Mailing Address: OmegaFi Bill Pay, PO Box 2278, Columbus, GA 31902-2278

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 781.383.9246 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

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

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
02-9-2	5 Strafford Avenue, Durham	Multifamily	\$968,200

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

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

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

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

Town Parcel ID# 02-9-2 Appeal Year Market Value \$680,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

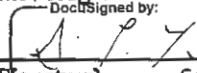
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

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

SECTION H. Certification by Party(ies) Applying

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

Date: 2/28/2023

DocuSigned by:

 (Signature) Scott Lanciloti MAA Housing Director
 (Print Name and Title)

Date: _____

(Signature) _____
 (Print Name and Title)

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

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 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: 1/2/2023



(Representative's Signature)

Brandon Potter Commercial Property Tax Management, LLC

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

<p align="center">Tax Year 2022 5 Strafford Avenue Map 2 Lot 9 - 2</p>					
Stabilized Rental Income Pro Forma					
Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	235	38	\$525	\$19,950	\$239,400
Totals (Avg.):	7,994	38	\$525	\$19,950	\$239,400
Stabilized Income and Expense Pro Forma					
			Income	% E.G.I.	\$/Bed
POTENTIAL RENTAL INCOME			\$239,400	#DIV/0!	\$6,138
LESS: Vac., Coll. Loss & Concessions (15%)			<u>35,900</u>	<u>17.6%</u>	<u>\$921</u>
EFFECTIVE RENTAL INCOME			\$203,500	100.0%	\$5,218
Other Income			<u>0</u>	<u>0.0%</u>	<u>\$0</u>
EFFECTIVE GROSS INCOME			\$203,500	100.0%	\$5,218
OPERATING EXPENSES					
Management Fee			\$20,400	10.0%	\$523
Administrative & General			7,800	3.8%	200
Utilities			27,300	13.4%	700
Repairs & Maintenance			29,250	14.4%	750
Replacement Reserves			<u>2,925</u>	<u>1.4%</u>	<u>75</u>
TOTAL OPERATING EXPENSES			\$87,700	43.1%	\$2,249
FIXED EXPENSES:					
Real Estate Taxes			\$0	0.0%	\$0
Insurance			<u>11,700</u>	<u>5.7%</u>	<u>300</u>
TOTAL FIXED EXPENSES			\$11,700	5.7%	\$300
TOTAL EXPENSES			\$99,400	48.8%	\$2,549
NET OPERATING INCOME			\$104,100	51.2%	\$2,669
Capitalization Process					
DIRECT CAPITALIZATION	<u>Overall Rate</u>	<u>Effective Tax Rate</u>	<u>Capitalization Rate</u>	<u>Value</u>	<u>Per Bed</u>
Proforma N.O.I. Capitalized at	7.50%	2.10540%	9.605%	\$1,083,765	\$27,789
LESS: Deferred Maintenance				\$400,000	
PLUS: Excess Land				\$0	
Indicated Market Value				<u>\$683,765</u>	<u>\$17,532</u>
			INDICATED MARKET VALUE	\$680,000	\$17,436
			TY 2022 Assessment	\$968,200	\$24,826
			Equalized Value @ 72.5%	\$1,335,448	\$34,242

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: Gamma Mu Alumni Association

AGENT FIRM: **Commercial Property Tax Management, LLC**
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

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

PROPERTY/PARCEL(S): 5 Strafford Avenue
PARCEL ID: 02-9-2

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

[Check applicable box]

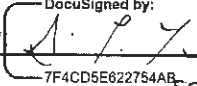
☒ The specific parcels and/or assessments referenced above.

☐ All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

Gamma Mu Alumni Association

DATED: January 2, 2023

DocuSigned by:
By: 
7F4CD5E622754AB
Name: Scott Lanciloti
Title: GMAA Housing Director



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

ABATEMENT RECOMMENDATION

DATE: April 21, 2023

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Gamma Mu Alumni Association
c/o Bill Pay Manager
PO Box 2278
Columbus, GA 31902-2278

REPRESENTATIVE: Commercial Property Tax Management, LLC
345 Cilley Road, Suite 1
Manchester, NH 03103

PROPERTY LOCATION: 5 Strafford Avenue, Durham, NH 03824

PID: 106-7 (Application incorrectly used the old PID Map 2, Lot 9-2)

PROPERTY TAX YEAR APPEALED: 2022

APPLICATION FILING DATE W/MUNICIPALITY: March 1, 2023

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

ASSESSMENT APPEALED: \$968,200

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.**



Gamma Mu Alumni Association, 5 Strafford Avenue

REASON FOR APPEAL: “The property’s assessment is not based on the property’s fair market value and is excessive and disproportional”.

ASSESSOR’S COMMENTS: As a result of Durham’s 2018 statistical update, Commercial Property Tax Management, LLC, (CPTM) tax representative for Gamma Mu Alumni Association appealed their assessments for tax years 2018, 2019 & 2020, all of which were denied at the local level. Consequently, CPTM appealed the Town’s denial of Gamma Mu’s abatement request to the State Board of Tax and Land Appeals (BTLA). The case was heard before the BTLA (remotely due to COVID) on May 25, 2021, and a decision rendered on June 25, 2021. The BTLA ordered an abatement be granted plus interest for those tax years appealed and the assessment be reduced from \$1,374,000 to \$968,200. The BTLA also stated in their order that *“Until the Town undergoes a general reassessment or in good faith reappraises the property pursuant to RSA 75:8, the Town shall use the ordered assessment for subsequent years. RSA 76:17-c, I and II.”*

The Town has complied with the BTLA’s order, granted the abatement plus interest for the years appealed and the assessment has not been revised from the BTLA’s order of \$968,200 for tax year 2022.

Although the taxpayer has received an abatement rendered by the BTLA for tax years 2018, 2019 & 2020 (2021 assessment was adjusted prior to the tax bills issued, therefore no abatement was warranted), they still have the right to appeal their assessment for subsequent years per RSA 76:16-I (b).

RECOMMENDATION: After conferring with Durham’s legal counsel, it is recommended to take “**no action**” with this appeal, which will constitute a denial per RSA 76:16 II.

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

RECEIVED
Town of Durham

MAR 01 2023

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

Tax Year Appealed 2022

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): New Hampshire Beta Housing LLC

Mailing Address: SAE Financial & Housing Corporation, 1856 Sheridan Road, Evanston, IL 60201

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 773.590.1056 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

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

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
02-11-2	28 Madbury Road, Durham	Multifamily	\$1,144,300

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.)

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

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

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

Town Parcel ID# 02-11-2 Appeal Year Market Value \$1,270,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

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: _____

(Signature)

(Print Name and Title)

Date: _____

(Signature)

(Print Name and Title)

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

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 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: 1/2/2023



(Representative's Signature)

Brandon Potter Commercial Property Tax Management, LLC

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

NH Beta Housing LLC, Durham NH
Tax Year 2022
28 Madbury
Map 2 Lot 11- 2

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	340	32	\$650	\$20,800	\$249,600
Totals (Avg.):	6,120	32	\$650	\$20,800	\$249,600

Stabilized Income and Expense Pro Forma

	Income	% E.G.I.	\$/Bed
POTENTIAL RENTAL INCOME	\$249,600	#DIV/0!	\$7,800
LESS: Vac., Coll. Loss & Concessions (15%)	<u>37,400</u>	<u>17.6%</u>	<u>\$1,169</u>
EFFECTIVE RENTAL INCOME	\$212,200	100.0%	\$6,631
Other Income	<u>0</u>	<u>0.0%</u>	<u>\$0</u>
EFFECTIVE GROSS INCOME	\$212,200	100.0%	\$6,631
OPERATING EXPENSES			
Management Fee	\$12,700	6.0%	\$397
Administrative & General	9,600	4.5%	300
Utilities	35,200	16.6%	1,100
Repairs & Maintenance	24,000	11.3%	750
Replacement Reserves	<u>2,400</u>	<u>1.1%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$83,900	39.5%	\$2,622
FIXED EXPENSES:			
Real Estate Taxes	\$0	0.0%	\$0
Insurance	<u>6,400</u>	<u>3.0%</u>	<u>200</u>
TOTAL FIXED EXPENSES	\$6,400	3.0%	\$200
TOTAL EXPENSES	\$90,300	42.6%	\$2,822
NET OPERATING INCOME	\$121,900	57.4%	\$3,809

Capitalization Process

	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
DIRECT CAPITALIZATION					
Proforma N.O.I. Capitalized at	7.50%	2.091%	9.591%	\$1,270,999	\$39,719
LESS: Deferred Maintenance				\$0	
PLUS: Excess Land				<u>\$0</u>	
Indicated Market Value				\$1,270,999	\$39,719
			INDICATED MARKET VALUE	\$1,270,000	\$39,688
			TY 2022 Assessment	\$1,144,300	\$35,759
			Equalized Value @ 72.5%	\$1,578,345	\$49,323

TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION

TAXPAYER: New Hampshire Beta Housing LLC

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 28 Madbury Road
PARCEL ID: 02-11-2

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

[Check applicable box]

☒ The specific parcels and/or assessments referenced above.

☐ All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

New Hampshire Beta Housing LLC

DATED: January 2, 2023

By: Gregory P. Somers
Name: Gregory P. Somers
Title: CEO



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

ABATEMENT RECOMMENDATION

DATE: April 21, 2023

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: NH Beta Housing, LLC
c/o SAE Financial Housing Corp.
1856 Sheridan Road
Evanston, IL 60201

REPRESENTATIVE: Commercial Property Tax Management, LLC
345 Cilley Road, Suite 1
Manchester, NH 03103

PROPERTY LOCATION: 28 Madbury Road, Durham, NH 03824

PID: 2-11-2

PROPERTY TAX YEAR APPEALED: 2020

APPLICATION FILING DATE W/MUNICIPALITY: March 1, 2020

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

ASSESSMENT APPEALED: \$1,735,800

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.**



NH Beta Housing, LLC – 28 Madbury Road

REASON FOR APPEAL: “The property’s assessment is not based on the property’s fair market value and is excessive and disproportional”.

ASSESSOR’S COMMENTS: As a result of Durham’s 2018 statistical update, Commercial Property Tax Management, LLC, (CPTM) tax representative for NH Beta Housing, LLC appealed their assessments for tax years 2018, 2019 & 2020, all of which were denied at the local level. Consequently, CPTM appealed the Town’s denial of NH Beta’s abatement request to the State Board of Tax and Land Appeals (BTLA). The case was heard before the BTLA (remotely due to COVID) on May 25, 2021, and a decision rendered on June 25, 2021. The BTLA ordered an abatement be granted plus interest for those tax years appealed and the assessment be reduced from \$1,735,800 to \$1,144,300. The BTLA also stated in their order that *“Until the Town undergoes a general reassessment or in good faith reappraises the property pursuant to RSA 75:8, the Town shall use the ordered assessment for subsequent years. RSA 76:17-c, I and II.”*

The Town has complied with the BTLA’s order, granted the abatement plus interest for the years appealed and the assessment has not been revised from the BTLA’s order of \$1,144,300 for tax year 2022.

Although the taxpayer has received an abatement rendered by the BTLA for tax years 2018, 2019 & 2020 (2021 assessment was adjusted prior to the tax bills issued, therefore no abatement was warranted), they still have the right to appeal their assessment for subsequent years per RSA 76:16-I (b).

RECOMMENDATION: After conferring with Durham’s legal counsel, it is recommended to take “**no action**” with this appeal, which will constitute a denial per RSA 76:16 II.

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



Tax Year Appealed 2022

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): Alpha Phi International Fraternity

Mailing Address: National Housing Corp Inc, 9717 Elk Grove Florin Rd, Ste B, Elk Grove, CA 95624

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 947.316.8972 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

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

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
106-15-0	8 Stratford Avenue, Durham	Multifamily	\$2,449,500

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

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

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

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

Town Parcel ID# 106-15-0 Appeal Year Market Value \$1,850,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

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: 2/23/23

Kary Huffman
(Signature) Kary Huffman, Director
(Print Name and Title)

Date: _____

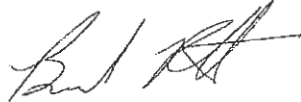
(Signature)
(Print Name and Title)

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

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 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: 1/2/2023



(Representative's Signature)

Brandon Potter Commercial Property Tax Management, LLC

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Alpha Phi International, Durham NH
Tax Year 2022
8 Strafford Avenue
Map 106 Lot 15

Stabilized Rental Income Pro Forma

Unit Type	Living Area per Bed	Number of Beds	Market Rent	Total Monthly	Total Annual
	181	52	\$775	\$40,300	\$362,700
Total:	9,427	52	\$775	\$40,300	\$362,700

Stabilized Income and Expense Pro Forma

				Income	% E.G.I.	\$/Bed
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022			
POTENTIAL RENTAL INCOME	\$277,189	\$329,707	\$365,793	\$362,700	99.2%	\$6,975
LESS: Vac., Coll. Loss & Concessions (15%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>47,200</u>	<u>15.0%</u>	<u>\$908</u>
EFFECTIVE RENTAL INCOME	\$277,189	\$329,707	\$365,793	\$315,500	100.0%	\$6,067
Other Income				<u>0</u>	<u>0.0%</u>	<u>\$0</u>
EFFECTIVE GROSS INCOME	\$277,189	\$329,707	\$365,793	\$315,500	100.0%	\$6,067
OPERATING EXPENSES						
Management Fee	\$0	\$0	\$0	\$18,900	6.0%	\$363
Administrative & General	\$8,883	\$7,500	\$8,927	7,800	2.5%	150
Utilities	\$43,661	\$35,595	\$37,283	36,400	11.5%	700
Repairs & Maintenance & Cleaning	\$54,502	\$62,764	\$84,685	62,400	19.8%	1,200
Replacement Reserves	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>3,900</u>	<u>1.2%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$107,046	\$105,859	\$130,895	\$129,400	41.0%	\$2,488
FIXED EXPENSES:						
Real Estate Taxes	\$67,960	\$68,305	\$68,781	\$0	0.0%	\$0
Insurance	<u>\$6,359</u>	<u>\$6,575</u>	<u>\$7,022</u>	<u>7,800</u>	<u>2.5%</u>	<u>150</u>
TOTAL FIXED EXPENSES	\$74,319	\$74,880	\$75,803	\$7,800	2.5%	\$150
TOTAL EXPENSES	\$181,365	\$180,740	\$206,698	\$137,200	43.5%	\$2,638
NET OPERATING INCOME	\$95,824	\$148,967	\$159,095	\$178,300	56.5%	\$3,429

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
Proforma N.O.I. Capitalized at	7.50%	2.11680%	9.617%	\$1,854,047	\$35,655
LESS: Deferred Maintenance				\$0	
PLUS: Excess Land				\$0	
Indicated Market Value				\$1,854,047	\$35,655
			INDICATED MARKET VALUE	\$1,850,000	\$35,577
			TY 2022 Assessment	\$2,449,500	\$47,106
			Equalized Value @ 72.5%	\$3,378,621	\$64,973

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: Alpha Phi International Fraternity

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 8 Strafford Avenue
PARCEL ID: 106-15-0

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

[Check applicable box]

☒ The specific parcels and/or assessments referenced above.

☐ All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

Alpha Phi International Fraternity

By: Kary Huffman

Name: Kary Huffman

Title: Director

DATED: January 2, 2023



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

ABATEMENT RECOMMENDATION

DATE: April 21, 2023

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Alpha Phi International Fraternity National Housing Corp., Inc.
9717 Elk Grove Florin Road, #B
c/o Eta Alpha
Elk Grove, CA 95624

REPRESENTATIVE: Commercial Property Tax Management, LLC
345 Cilley Road, Suite 1
Manchester, NH 03103

PROPERTY LOCATION: 8 Strafford Ave., Durham, NH 03824

PID: 106-15

PROPERTY TAX YEAR APPEALED: 2022

APPLICATION FILING DATE W/MUNICIPALITY: March 1, 2023

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

ASSESSMENT APPEALED: \$2,449,500

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.**



**Alpha Phi International Fraternity
8 Strafford Ave.**

REASON FOR APPEAL: “The property’s assessment is not based on the property’s fair market value and is excessive and disproportional”.


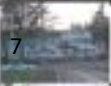








ASSESSOR’S COMMENTS: The subject property is a 52-bed fraternity that has undergone several renovations in recent years and is one of the largest fraternities in Durham. This property has been consistently and equitably assessed with other fraternities and sororities (see attached excel spreadsheet) on a per bed basis regarding quality, condition, and location, except for three fraternities where their 2018 assessments were appealed to the Board of Tax and Land Appeals (BTLA). Although the BTLA granted their appeals, the Board created an inconsistency regarding the methodology used to determine their assessments in 2018. As you can see, these three fraternities are now grossly under-assessed when compared to other fraternities and sororities.

In addition, the supporting documentation submitted with the abatement application underestimates the income and expenses associated with this property and the equalization ratio is incorrect for tax year 2022.

RECOMMENDATION: Based on the aforementioned information and after discussing this with Durham’s legal counsel, it is recommended to take “**no action**” with this appeal, which will constitute a denial per RSA 76:16 II.

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

Durham Fraternities/Sorority Assessments

Map/Lot	Photo	Address	Owner	Fraternity	Quality	Age/Cond	Max # Students	2018 Assessment	2021 BTLA Decision	% Decrease	Assessment per Bed	BTLA Assess/Bed	Rent/Bed	Notes
106-17		2 Strafford Ave.	Torrington Malden One, LLC & UEP Living, LLC.	Kappa Sigma	Avg.+10	1920/Avg	31	\$1,497,200			\$48,297			Leased to fraternity.
106-7		5 Strafford Ave	Gamma Mu Alumni Assoc.	Gamma Mu Fraternity	Avg	1935/Poor	35	\$1,374,000	\$990,000	27.95%	\$39,257	\$28,286		9 month leases. Common baths.
106-16		6 Strafford Ave	Alpha Gamma Rho Alumni Assoc.	Alpha Gamma Rho Frat	Avg	1973/Avg	26	\$1,170,500	\$870,000	25.67%	\$45,019	\$33,462		9 month leases. Common baths.
106-15		8 Strafford Ave.	Alpha Phi International Fraternity & National Housing Corp., Inc.	Alpha Phi Fraternity	Avg+20	1885/Good	52	\$2,449,500			\$47,106			9 month leases. No subleases allowed. \$9,692/year incl. room & board. Common baths.
107-63		10 Madbury Road	SEJ Properties, LLC. (Ted Mulligan)	Sigma Chi Fraternity	Avg+20	1945/Fair	22	\$1,048,000			\$47,636		\$700	Leased to fraternity. Individual contracts w/12 month lease.
107-2		22 Madbury Road	Torrington Malden One, LLC & UEP Living, LLC.	Tau Kappa Epsilon Frat.	Avg.	1940/Avg.	58	\$2,916,700			\$50,288			Individual contracts w/12 month lease.
106-38		26 Madbury Road	Sigma Beta Alumni Assoc., Inc.	Sigma Beta Fraternity	Avg+20	1930/VGood	41	\$2,158,800			\$52,654			9 month leases. Common baths.
106-37		28 Madbury Road	NH Beta Housing, LLC.	NH Beta Housing Frat. (aka Sigma Alpha Epsilon)	Avg+20	1927/Good	32	\$1,735,800	\$1,170,000	32.60%	\$54,244	\$36,563		9 month leases. Common baths.
106-19		35 Madbury Road	GP Madbury 35, LLC	Lamda Chi Alpha Frat	Avg	1900/Fair	26	\$1,118,900			\$43,035		\$730	Individual contracts w/12 month lease.
106-20		37 Madbury Road	Torrington Malden One, LLC & UEP Living, LLC.	Alpha sigma Phi	Avg.	1920/Fair	21	\$1,119,500			\$53,310			Individual contracts w/12 month lease.

\$48,084

Map/Lot	Photo	Address	Owner	Sorority	Quality	Age/Cond	Max # Students	2018 Assessment			Assessment per Bed		Rent/Bed	Notes
106-6		3 Strafford Ave	Alpha XI Delta NH, LLC.	Alpha XI Delta Sorority	Avg+20	1926/Good	45	\$2,015,300			\$44,784			9 month leases. No subleases allowed. Common baths.
106-8		11 Strafford Ave	MU Alpha Building Assoc.	Chi Omega Sorority	Avg+10	1920/Avg	32	\$1,497,300			\$46,791		\$900	9 month leases. No subleases allowed. \$2,700/semester. Common baths.
106-48		29 Madbury Road	Alpha Chi Omega Nat'l. Housing	Alpha Chi Omega Sorority	Avg+10	1976/Good	38	\$1,965,200			\$51,716			9 month leases, but rent is based on 12 months. \$2,130/semester. Common Baths.
106-47		25 Madbury Road	Alpha Sigma House Corp of Kappa Delta Sorority	Kappa Delta Sorority	Avg+20	1965/Exc	41	\$2,223,400			\$54,229			
106-5		2 Brook Way	Fall Line Properties, Inc.	Phi Sigma Sigma Sorority	Avg+10	1986/Exc	37	\$2,296,000			\$62,054		\$900	10 year lease w/landlord NNN. License agreement with each student/academic year (9 Mo). Rates same as UNH room rates.

\$49,380

2022 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
105-66	Hempen	Residential	17 Perley	GRANT	\$353,400	\$295,500	\$57,900	\$1,681.41	\$40.87	\$1,722.28	
106-7	Gamma Mu Alumni Assoc.	Fraternity	5 Strafford Ave.	NO ACTION	\$968,200	\$0	\$0	\$0.00	\$0.00	\$0.00	
106-15	Alpha Phi International	Fraternity	8 Strafford Ave.	NO ACTION	\$2,449,500	\$0	\$0	\$0.00	\$0.00	\$0.00	
106-37	NH Beta Housing, LLC	Fraternity	28 Madbury Rd.	NO ACTION	\$1,144,300	\$0	\$0	\$0.00	\$0.00	\$0.00	
108-16	Alpha Gamma Rho	Fraternity	6 Strafford Ave.	NO ACTION	\$850,900	\$0	\$0	\$0.00	\$0.00	\$0.00	
108-105	Lund, Eric	Residential	31 Faculty Rd.	GRANT	\$350,700	\$342,700	\$8,000	\$232.32	\$8.95	\$241.27	
109-104	60 Main Street, LLC	Commercial	3-7 Jenkins Court	GRANT	\$480,100	\$392,100	\$88,000	\$2,556.00	\$0.00	\$2,556.00	No interest owed due to outstanding 2022 property taxes.
119-36	Calitri & Morrisette	Multi-family	125 Longmarsh	GRANT	\$722,300	\$696,200	\$26,100	\$757.95	\$17.47	\$775.42	
209-52	Rochford Rev. Trust	Residential	2 Razorbill	GRANT	\$465,000	\$441,800	\$23,200	\$673.72	\$15.29	\$689.01	
217-3	McNeill Family Rev. Trust	Residential	44 Colony Cove	GRANT	\$893,900	\$886,900	\$7,000	\$203.28	\$7.83	\$211.11	
TOTALS:								\$6,104.68	\$90.41	\$6,195.09	

*Abatements already brought forward before Town Council.

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

**Interest estimated - calculated by Tax Collector.



TOWN OF DURHAM

8 Newmarket Road
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AGENDA ITEM: **#10C** *GJ*

DATE: May 1, 2023

COUNCIL COMMUNICATION

INITIATED BY: Richard Reine, Public Works Director

AGENDA ITEM: SHALL THE TOWN COUNCIL, UPON RECOMMENDATION OF THE ADMINISTRATOR, AUTHORIZE THE PURCHASE OF A NEW 2023 MODEL 2100I VACTOR SINGLE ENGINE COMBINATION VACUUM / JET RODDER TRUCK MOUNTED ON A 46,000 LB GVWR INTERNATIONAL HV607 CHASSIS FROM C.N. WOOD ENVIRO., LLC. OF WOBURN, MA IN THE AMOUNT OF \$508,195?

CC PREPARED BY: Richard Reine, Public Works Director
Samuel Hewitt, Assistant Public Works Director

PRESENTED BY: Richard Reine, Public Works Director

AGENDA DESCRIPTION:

The 2023 Fiscal Year Capital Improvements Budget includes the purchase of a new Combination Vacuum / Jet Rodder Truck in the amount of \$520,000 for use as a critical, front-line piece of equipment in the Durham Public Works Wastewater Division. This new 2023 Vactor Single Engine Combination Vacuum / Jet Rodder Truck will replace the existing 2008 Vac-Con Dual Engine Combination Vacuum / Jet Rodder Truck, for a total cost of \$508,195. It's important to note that this critical price of equipment supports the entire wastewater treatment and collection system operations and utilizes the established two-thirds/one-third capital funding formula, with the University of New Hampshire contributing approximately \$338,000 in funding for this procurement.

This Combination Vacuum / Jet Rodder Truck is operated extensively during the Spring, Summer and Fall months for removing sand, gravel, trash, sludge, and other viscous materials that disrupt wastewater flows within the Town and University's

extensive network of underground sanitary sewer collection system piping. This equipment utilizes a high-pressure water hose with a sewer-jetting nozzle to dislodge foreign materials within a pipeline segment and flush them into a manhole structure gully hole. The accumulated material is then evacuated into a large debris storage tank using a high-powered vacuum system.

The existing 2008 Vac-Con Dual Engine Combination Vacuum / Jet Rodder Truck has reached the end of its useful life after over 15 years of service. If this unit was to remain a front-line piece of equipment at its current usage, significant maintenance and/or replacement of several critical components, including the debris tank and vacuum pump would be required.



The 2007 Vac-Con Dual Engine Combination Vacuum / Jet Rodder Truck is experiencing significant rusting and pitting within the debris tank. The red circle outlines a previously repaired hole.

A properly functioning sanitary sewer collection system is essential for protecting public health and the environment. These systems convey waste and wastewater from homes and businesses to the Wastewater Treatment Plant where it can be properly treated before being discharged to the Oyster River. Routine maintenance of these systems and the ability to provide immediate emergency response services is integral to their success. The Combination Vacuum / Jet Rodder Truck is the

industry standard used daily for the remediation of pump station maintenance, failures, and collection system blockages.

Durham Public Works evaluated alternatives to owning this equipment, including rental and stand-by services. While cost savings in the short term could potentially be recognized, the long-term benefits of owning this piece of equipment for one-third of the total cost of the investment by the Town far outweighs the alternatives. Rental costs for this equipment would be high due to the frequency of use during the summer months and shoulder seasons for routine maintenance. In addition, reliability of stand-by services and availability of rental equipment has been unreliable in recent years due to the turbulent nature of the economy. Furthermore, owning this equipment will allow Durham Public Works to customize it to meet the specific needs of the Department to maximize efficiency and productivity.

The specifications for the Combination Vacuum / Jet Rodder Truck were developed based on discussions with wastewater operations and fleet management staff, as well as consultations with municipalities who have implemented this vehicle within their operations to determine the machine requirements. Equipment procurement options were also evaluated based on the dealer's repair and service availability, cost, convenience, after the sale reputation, and responsiveness.

The Vactor Model 2100i and C.N. Wood Enviro, LLC. met the requirements noted above and has proven to be an industry leader in combination vacuum / jet rodder trucks. Additionally, C.N. Wood Enviro, LLC. offers a 5-year extended warranty program covering all Vactor body components, including but not limited to: debris tank, centrifugal compressor, rodder pump, and electrical components.



2023 Vactor Single Engine Combination Vacuum / Jet Rodder Truck

This equipment was competitively procured from C.N. Wood Enviro., LLC. and will be available for shipping from the factory in September, 2023. This procurement will utilize the Sourcewell contract, formerly National Joint Powers Alliance (NJPA) which assures the Town of the most competitive price. NJPA, is a governmental agency operating under the legislative authority of Minnesota Statute 123A.21. This statute was created in 1977 and revised in 1995 to allow participating governmental and municipal agencies to reduce the cost of purchased goods by leveraging their combined purchasing power. Sourcewell offers competitively solicited purchasing contracts for products and equipment to member organizations. The use of State/Government contracts is consistent with the requirements of the Durham Purchasing Policy as noted below.

The competitiveness of this purchase has been confirmed with the solicitation of a similarly specified Vac-Con TAQD310H/1000LP Titan Dual Engine Combination Vacuum / Jet Rodder Truck mounted on a Freightliner 114SD PLUS 4x2 Chassis quoted by Sanitary Equipment Company of Stoughton, MA at \$592,468.

Lastly, Durham Public Works evaluated an option for leasing this equipment for both a 5-year and 6-year term with a \$1.00 buyout option at the end of the lease term. The 5-year term requires an annual payment of \$112,742.40 with the 6-year annual payment equal to \$96,383.63. Current lease interest rates are quoted at 5.47% and early turn-in of the equipment would be subject to a service fee. Electing the 5-year lease term would result in a total payment of \$563,712 with the 6-year term total payment of \$578,302, exceeding the cash payment option by \$55,517 and \$70,107, respectively. Town of Durham bond rates through the New Hampshire Municipal Bond Bank were 2.85% as recent as January 2023 on a 5-year term, making the lease/purchase a less favorable option.

Durham Public Works respectfully requests the Town Council's approval of this recommendation.

LEGAL AUTHORITY:

Section 5 and 6 of the Town's Purchasing Policy states "Every Town purchase or contract of greater than twenty-five thousand (\$25,000.00) dollars in amount, with the exception of the valid exceptions noted in Section 7 of these Policies, shall be made only after the receipt of publicly invited sealed competitive bids on uniform specifications." The Policy also states "Purchases made through existing State of New Hampshire or other State/Government Contracts, Strafford County or Oyster

River School District contracts shall be deemed to meet the competitive pricing requirements of the preceding purchasing procedures. Nothing herein shall be construed to prevent joint bidding and contracting by the Town and other public jurisdictions, and in fact, such joint procurement programs are encouraged.”

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

PROJECT	ACCOUNT	BUDGETED	EXPENDED/ ENCUMBERED TO DATE	REQUESTED	BALANCE
2023 MODEL 2100i VACTOR SINGLE ENGINE COMBINATION VACUUM / JET RODDER TRUCK MOUNTED ON A 46,000 LBS. GVWR INTERNATIONAL HV607 CHASSIS					
Sewer Jet/Vac Truck Replacement	07-2308-360-36-000	\$520,000 (to be bonded)	\$0	\$508,195	\$11,805

Town's 1/3 share (of total project costs) *	\$169,737
UNH's 2/3 share (of total project costs) *	\$338,458

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:-

The Durham Town Council does hereby, upon recommendation of the Administrator, authorize the purchase of a new 2023 Model 2100i Vactor Single Engine Combination Vacuum / Jet Rodder Truck Mounted on a 46,000 LBS. GVWR International HV607 Chassis Combination Vacuum / Jet Rodder Body from C.N. Wood Enviro., LLC. of Woburn, MA in the amount of \$508,195.



TOWN OF DURHAM

8 Newmarket Road

Durham, NH 03824

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AGENDA ITEM: **#11A** TS

DATE: May 1, 2023

COUNCIL COMMUNICATION

INITIATED BY: Tom DeCapo, 315 Durham Point Road

AGENDA ITEM: SHALL THE TOWN COUNCIL, UPON RECOMMENDATION OF THE PLANNING BOARD CHAIR, APPOINT TOM DECAPO, 315 DURHAM POINT ROAD, TO FILL AN ALTERNATE MEMBER VACANCY ON THE PLANNING BOARD WITH A TERM EXPIRATION OF APRIL 2026?

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

Attached for the Council's information and consideration is an application for board appointment submitted by Tom DeCapo, requesting appointment as an alternate member to the Planning Board.

Mr. DeCapo has attended at least one meeting of the Planning Board and has spoken with Chair, Paul Rasmussen. Attached for the Council's information is Chair Rasmussen's endorsement of Mr. DeCapo's appointment.

Mr. DeCapo will attend Monday night's Council meeting relative to his request for appointment.

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby, upon recommendation of Planning Board Chair, appoint Tom DeCapo, 315 Durham Point Road, to fill an alternate member vacancy on the Planning Board with a term expiration of April 2026.

PLANNING BOARD ALTERNATE



Town of Durham

8 Newmarket Road
Durham, NH 03824-2898
Tel: 603/868-5571
Fax 603/868-1858

kedwards@ci.durham.nh.us

Application for Board Appointment

Type of Appointment and Position Desired (Please select only one):

New appointment/regular member <input type="checkbox"/>	New appointment/alternate member <input checked="" type="checkbox"/>
Reappointment/regular member <input type="checkbox"/>	Reappointment/alternate member <input type="checkbox"/>

NOTE: New applicants are asked to attend AT LEAST ONE meeting, as well as to meet separately with the Chair(s) of the committee(s) to which they are applying, prior to submitting an application for appointment.

Applicant has:

yes ATTENDED A MEETING
yes SPOKEN WITH CHAIR/V CHAIR
 BEEN RECOMMENDED FOR MEMBERSHIP

Name: Tom DeCapo

Date: April 14, 2023

Address: 315 Durham Point Road

E-Mail Address: tdc.decapo@gmail.com

Telephone: 9178594848

Board/Commission/Committee to which you are interested in being appointed. (Please list in order of preference, if interested in more than one appointment).

1. Planning Board
2. Agricultural Commission
- 3.

Are you willing to attend ongoing educational sessions offered by the New Hampshire Municipal Association, Strafford Regional Planning Commission, et al, and otherwise develop skills and knowledge relevant to your work on the board/committee? YES

Please provide a brief explanation for your interest in appointment to a particular board, commission or committee:

I have owned property in Durham for 12 years, but have just made it my principal residence. I am interested generally in becoming more involved in the community and more specifically care about preserving and fostering the long-term character of the town, including small agriculture. I am a recently retired attorney and hope that I can contribute to stewarding the town's future.

Please provide brief background information about yourself:

I am a 61 year old recently retired partner from the law firm Skadden, Arps. I was born in Chicago, moved to Boston in 1990 and now reside in Durham at the old Stone House Farm. My wife, youngest daughter and I have spent weekends and most of the summers at the farm since we restored it in 2012. I made it my principal residence when I retired as of the 1st of this year. My eldest daughter and grandson now also live at the farm. We are interested in sustainable land use and hope to preserve the farm for future generations. I am also a director emeritus of The Trotter Project, a charity focused on the culinary arts and food equity.

I'm happy to provide a resume if requested.

Please provide below the names and telephone numbers of up to three personal references:

Name: Mike Hoffman, Durham resident Telephone: 6038683333

Name: Kim Shewalter, US Cotton Board Telephone: 6175388898

Name: Derrek Miller, The Trotter Project Telephone: 7733607221

◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆

Thank you for your interest in serving the Town. Please return this application, along with a resume, if available, to: Town Administrator, 8 Newmarket Road, Durham, NH 03824, or email Karen Edwards at kedwards@ci.durham.nh.us.

From: [paul.rasmussen](#)
To: [Karen Edwards](#)
Subject: Re: Recommendation needed
Date: Tuesday, April 18, 2023 5:57:00 AM

I recommend Tom DeCapo for the position of Planning Board Alternate.
Paul Rasmussen

On Mon, Apr 17, 2023, 09:00 Karen Edwards <kedwards@ci.durham.nh.us> wrote:

Paul,

Tom DeCapo has submitted an application for the Planning Board to become an alternate.
Please email me as to whether you would recommend this appointment.

Karen

Karen Edwards

Administrative Assistant

Administrator's Office

Town of Durham

8 Newmarket Road

Durham, NH 03824

(603) 868-5571

www.ci.durham.nh.us

She/her/hers



TOWN OF DURHAM

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AGENDA ITEM: **#11B** TS

DATE: May 1, 2023

COUNCIL COMMUNICATION

INITIATED BY: Callie Langton, 14 Ross Road

AGENDA ITEM: SHALL THE TOWN COUNCIL, UPON RECOMMENDATION OF THE LIBRARY BOARD OF TRUSTEES CHAIR, APPOINT CALLIE LANGTON, 14 ROSS ROAD, TO FILL AN ALTERNATE MEMBER VACANCY ON THE LIBRARY BOARD OF TRUSTEES WITH A TERM EXPIRATION OF APRIL 2024?

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

Attached for the Council's information and consideration is an application for board appointment submitted by Callie Langton, requesting appointment as an alternate member to the Library Board of Trustees.

Ms. Langton has attended at least one meeting of the Library Board of Trustees and has spoken with Chair, Robin Glasser. Attached for the Council's information is Chair Glasser's endorsement of Ms. Langton's appointment.

Ms. Langton will attend Monday night's Council meeting relative to her request for appointment.

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby, upon recommendation of Library Board of Trustees Chair, appoint Callie Langton, 14 Ross Road, to fill an alternate member vacancy on the Library Board of Trustees with a term expiration of April 2024.



Town of Durham

8 Newmarket Road
Durham, NH 03824-2898

Tel: 603/868-5571

Fax 603/868-1858

kedwards@ci.durham.nh.us

Application for Board Appointment

Type of Appointment and Position Desired (Please select only one):

New appointment/regular member ☐

New appointment/alternate member ☒

Reappointment/regular member ☐

Reappointment/alternate member ☐

NOTE: New applicants are asked to attend AT LEAST ONE meeting, as well as to meet separately with the Chair(s) of the committee(s) to which they are applying, prior to submitting an application for appointment.

Applicant has:

☒ X ATTENDED A MEETING

☒ X SPOKEN WITH CHAIR/V CHAIR

☒ X BEEN RECOMMENDED FOR MEMBERSHIP

Name: Callie Langton

Date: 4/11/2023

Address: 14 Ross Rd Durham, NH 03824

E-Mail Address: callie.langton@gmail.com

Telephone: 925-579-4020

Board/Commission/Committee to which you are interested in being appointed. (Please list in order of preference, if interested in more than one appointment).

1. Durham Public Library Board of Trustees

2.

3.

Are you willing to attend ongoing educational sessions offered by the New Hampshire Municipal Association, Strafford Regional Planning Commission, et al, and otherwise develop skills and knowledge relevant to your work on the board/committee? **YES** NO

(Over)

Please provide a brief explanation for your interest in appointment to a particular board, commission or committee:

I'm a lifelong lover of books and local libraries, and am interested in serving my local community by ensuring our library has everything they need for success.

Please provide brief background information about yourself:

I grew up in Massachusetts, and recently moved to Durham after living out of state for several years. I have a PhD in Health Policy from the University of Wisconsin and have worked in non-profits and philanthropy for most of my career. I currently work as Executive Director of the Baugh Foundation.

Please provide below the names and telephone numbers of up to three personal references:

Name: Greta Klingler Telephone: (603) 585-5046

Name: Telephone:

Name: Telephone:



Thank you for your interest in serving the Town. Please return this application, along with a resume, if available, to: Town Administrator, 8 Newmarket Road, Durham, NH 03824, or email Karen Edwards at kedwards@ci.durham.nh.us.

CALLIE E. LANGTON

She/Her/Hers



925.579.4020



callie.langton@gmail.com

EDUCATION

UNIVERSITY OF WISCONSIN-
MADISON

PH.D., SOCIAL WELFARE AND
PUBLIC POLICY 2011

UNIVERSITY OF WISCONSIN-
MADISON

MASTER OF PUBLIC AFFAIRS
2007

UNIVERSITY OF
MASSACHUSETTS AMHERST
B.A. SOCIOLOGY 2005

CURRENT VOLUNTEER WORK

EASTERN NEBRASKA
MEDICAL RESERVE CORPS
2021-2022

IDOG DOG RESCUE
2008-PRESENT

SKILLS

- CRISIS MANAGEMENT
- FOUNDATION RELATIONS
- GRANT WRITING
- SURVEY DESIGN AND ANALYSIS
- PROGRAM EVALUATION
- OPERATIONS AND LOGISTICS
- BUDGETS
- MENTORING

PROFILE

Ph.D. in Social Welfare and Public Policy with over 10 years' experience working on issues related to how structural inequalities affect womxn and families. Passionate about untangling bureaucratic knots and cracking systemic problems that impact well-being and economic growth. Lifelong passion for learning, creating new initiatives, and ensuring programmatic dollars are optimally spent. Adept at keeping multiple balls in the air while maintaining composure, a sense of humor, and good relationships. Equally skilled at fixing a printer, writing a strategic plan, and navigating a crisis – I'm the person friends and colleagues call in an emergency.

EXPERIENCE

Eula Mae and John Baugh Foundation
Executive Director, January 2023-Present

- Lead the day-to-day operations of the foundation and assist the multi-generation family board in developing future strategies
- Plan, direct, implement and evaluate the organization's grantmaking and operations and ensure that all operations of the foundation are carried out in accordance with applicable laws governing private foundations
- Develop and oversee the annual budget, establish income and expense parameters, and determine expenditures within approved budget lines
- Cultivate, build, and maintain strong relationships with a wide range of partners and community leaders including nonprofit executives, government and elected leaders and other funders
- Represent the Foundation in the community at public and private events, grantee events, and other engagements

Langton Consulting
Principal, January 2022-December 2022

- Collaborating with non-profits in the social justice sector create thriving workplaces and training, including setting up partnerships, succession planning, creating equitable internal policies and documenting transparent decision-making processes
- Consulting and research for foundations and donors interested in exploring abortion and reproductive health, including strategic planning, and landscape and impact analyses

Susan Thompson Buffett Foundation, Omaha NE
Senior Program Officer, September 2016-January 2022

- Developed a five-year, \$350 million dollar systems-change strategy for women's reproductive rights and health, including workforce development, research, abortion training, and field-wide infrastructure needs using an equity-and-inclusion-focused root cause analysis

CALLIE E. LANGTON

SELECTED PUBLICATIONS AND PRESENTATIONS

Berger, L. M., & Langton, C. (2011). Young Disadvantaged Men as Fathers. *The Annals of the American Academy of Political and Social Science*, 635(1), 56-75.

Langton, C. E., & Berger, L. M. (2011). Family Structure and Adolescent Physical Health, Behavior, and Emotional Well-Being. *The Social service review*, 85(3), 323-357.

Langton, Callie. "Building Educational Partnerships to Meet Community Needs." Presentation at the California Primary Care Association Annual Conference, San Diego, CA, October 6-7, 2011.

Langton, Callie, "Graduate Medical Education: Lessons Learned from Our Neighbors in the Great White North," California Family Physician Magazine, Summer 2011.

Berger, Lawrence M. and Langton, Callie. "Maternal Re-Partnering and Non-Resident Father Investments in Children." Paper presented at the Annual Meeting of the Society for Social Work and Research, San Francisco, CA, January 14-17, 2010.

Zeldovich, V. B., Rocca, C. H., Langton, C., Landy, U., Ly, E. S., & Freedman, L. R. (2020). Abortion Policies in U.S. Teaching Hospitals: Formal and Informal Parameters Beyond the Law. *Obstetrics and gynecology*, 135(6), 1296-1305.

Bennett, A. H., Freedman, L., Landy, U., Langton, C., Ly, E., & Rocca, C. H. (2020). Interprofessional Abortion Opposition: A National Survey and Qualitative Interviews with Abortion Training Program Directors at U.S. Teaching Hospitals. *Perspectives on sexual and reproductive health*, 52(4), 235-244.

EXPERIENCE CONTINUED

- Directed and managed annual \$60-million-dollar grant portfolio and supported partners through organizational and field-wide emergencies in reproductive health, including emergency service delivery, training, leadership challenges, and public relations crises
- Established and managed alliances between unconventional partners, including other funders, private-sector entities, and non-governmental organizations
- Created initiatives to fill field-wide vulnerabilities, including scaling medical training and workforce programs in the Southern US and Global South
- Mentored, motivated, and supervised two teams of diverse staff, one focused on operations and one focused on programs, both in-office and remotely

University of California, San Francisco CA

Bixby Center for Global Reproductive Health

Director, Policy and Programs, January 2015-August 2016

Senior Public Policy Associate, October 2013-January 2015

- Mentored and supported 32 Ob-Gyn and Family Medicine trainee physicians in advocating for policy change within reproductive health and developing new programming within their institution, including trauma-informed care, wraparound services, and emergency management
- Created mentoring program that provides 1:1 mentoring relationships between new physicians developing training programs and physicians with deep experience developing and running educational programming
- Shaped and implemented a joint policy agenda for a large academic training organization, ensuring the organization's agenda and leadership are represented in state and federal legislatures and with regulators
- Represented UCSF Bixby Center's policy related research externally,

California Academy of Family Physicians, San Francisco CA

Executive Director, CAFP Foundation, April 2012-October 2013

Director, Workforce Policy, July 2012-October 2013

Associate Director, Workforce Policy, April 2010-July 2012

- Developed and lead the strategy of the Foundation, including a collaborative process with the Board of Trustees, staff, and members to grow the Foundation's financial position and program success
- Oversaw preparation of the annual budget, IRS-990, and fiscal audit
- Created and managed two departmental budgets, successfully maintaining a budget surplus each year
- Led the development, design, and delivery of program initiatives, ensuring that goals and objectives were aligned with the Foundation's strategic plan
- Managed relationships with other state chapters and national organization
- Directed the administrative components of program services, including contract negotiations, contract and grant reporting, and contracted work

From: [Robin Glasser](#)
To: [Karen Edwards](#)
Subject: Recommending Callie Langton
Date: Friday, April 14, 2023 9:11:17 AM

I met with Callie Langton this week and she attended the Library Trustees meeting last night. The Board enthusiastically endorsed her to become an alternate trustee. Her combination of education and experience working with non-profit organizations will be a benefit to the Board of Trustees. We look forward to her being appointed as an Alternate.

Robin Glasser, Chair
Board of Library Trustees



TOWN OF DURHAM

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Durham, NH 03824
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AGENDA ITEM: **# 12A** *TS*

DATE: May 1, 2023

COUNCIL COMMUNICATION

INITIATED BY: Todd I. Selig, Administrator

AGENDA ITEM: PRESENTATION BY UNH AND DURHAM POLICE DEPARTMENTS REGARDING DEALING WITH EMERGENCY PLANNING AT UNH, IN DURHAM AND WITHIN THE ORCSD SCHOOLS.

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: UNH and Durham Police Departments

AGENDA DESCRIPTION:

At the April 3, 2023 Town Council meeting, Adam Kania from the UNH Student Senate expressed concerns that the students at UNH were not sure of how they should respond in an active shooter situation or the plan the University had in place for such an event. Several Councilors also expressed a desire to not only know the plans UNH had for an active shooter situation, but also for the Town of Durham and the Oyster River Cooperative School District. In response Administrator Todd Selig contacted Paul Dean, UNH Police Chief, and Rene Kelley, Durham Police Chief, to appear at a future Council meeting to address these concerns. UNH has subsequently addressed concerns raised by students on campus.

LEGAL AUTHORITY:

N/A

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

Receive Presentation by UNH and Durham Police Departments regarding dealing with emergency planning at UNH, in Durham and within the ORCSD schools.

Discuss as necessary and provide guidance to the Administrator on whether any concerns remain.



TOWN OF DURHAM

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Durham, NH 03824
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www.ci.durham.nh.us

AGENDA ITEM: **# 12B** *TS*

DATE: May 1, 2023

COUNCIL COMMUNICATION

INITIATED BY: Todd Selig, Administrator

AGENDA ITEM: PRESENTATION ON PROPOSED THE EDGE AT WEST END PROJECT AT UNH

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Marian McCord, Senior Vice Provost for Research, Economic Engagement, and Outreach
Kenneth Weston, Executive Director of Campus Stewardship

AGENDA DESCRIPTION:

Marian McCord, Senior Vice Provost for Research, Economic Engagement and Outreach, and Kenneth Weston, Executive Director of Campus Stewardship, have been invited by Administrator Selig to attend Monday night's Town Council meeting to provide Council members with information relative to The Edge at West End project, which was referred to during President Dean's State of the University Address on February 14, 2023. Ms. McCord and Mr. Weston will provide an overview on the concept project and answer any questions that Councilors may have.

LEGAL AUTHORITY:

N/A

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

No action required at this time. Receive presentation from Marian McCord and Kenneth Weston on the The Edge at West End project.



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AGENDA ITEM: **# 13** *TS*

DATE: May 1, 2023

COUNCIL COMMUNICATION

INITIATED BY: David F. Emanuel, Fire Chief

AGENDA ITEM: PUBLIC HEARING AND ACTION ON RESOLUTION #2023-12 AUTHORIZING THE ACCEPTANCE AND EXPENDITURE OF FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) FUNDS FROM THE NH DIVISION OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT (NH HSEM) UNDER THE PUBLIC ASSISTANCE GRANT PROGRAM CFDA #97.036 IN AN AMOUNT UP TO \$71,472.01 TO COVER COVID-RELATED EXPENSES INCURRED DURING THE PERIOD FROM JANUARY 29, 2020 THROUGH MAY 24, 2022 AND AUTHORIZING THE ADMINISTRATOR TO SIGN AND SUBMIT ALL NECESSARY PAPERWORK ON BEHALF OF THE TOWN OF DURHAM?

CC PREPARED BY: Kelley Fowler, Fire Department Administrative Assistant

PRESENTED BY: David F. Emanuel, Fire Chief

AGENDA DESCRIPTION:

On April 3, 2020, the Federal Emergency Management Agency (FEMA) declared a Major Disaster (FEMA-4516-DR-NH) for the State of New Hampshire due to COVID-19, which began on January 20, 2020. This declaration authorized the Public Assistance Grant Program CFDA #97.036 for eligible applicants within all New Hampshire counties.

On or about October 18, 2022, the Town of Durham applied for grant funding under the above-noted program to cover COVID-related expenses incurred during the period from January 29, 2020 through May 24, 2022 and included purchases for COVID-19 items such as Personal Protective Equipment (PPE), air filtering machines, COVID test kits, thermometers, disinfecting/sanitizing equipment and supplies, as well as storage lockers to secure supplies. 96% of the expenses were incurred by the Fire Department and 4% of the expenses were incurred by the Police Department.

On or about March 6, 2023, the Town of Durham received a notice of award from the NH Division of Homeland Security and Emergency Management (NH HSEM) approving the Town's application and awarding grant funding for eligible costs in the amount of \$71,472.01.

On Monday, April 17, 2023, the Town Council reviewed and discussed the attached proposed resolution and scheduled a Public Hearing on the resolution for Monday, May 1, 2023. A Public Hearing notice was published in the *Foster's/Seacoast Online* on Thursday, April 20, 2023. The notice was posted on the outside bulletin board at the Town Hall, as well as at the Durham Public Library and the Department of Public Works.

LEGAL AUTHORITY:

New Hampshire Revised Statutes Annotated (RSA) 31:95-b authorizes the Town Council to apply for, accept, and expend, without further action by the town or village district meeting, unanticipated money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year if they first adopt an article authorizing this authority indefinitely until specific rescission of such authority. On July 12, 1999, the Town Council adopted Resolution #99-19 granting this authority to the Town Council.

RSA 31:95 III. (a) states that: **"For unanticipated moneys in the amount of \$10,000 or more, the selectmen or board of commissioners shall hold a public hearing on the action to be taken.**

Notice of the time, place and subject of such hearing shall be published in a newspaper of general circulation in the relevant municipality at least 7 days before the hearing is held."

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

\$71,472.01 in FEMA grant funds to be received from NH HSEM under the Public Assistance Grant Program CFDA #97.036. The project is being paid at a 100% federal cost share and there is no non-federal cost share associated with this project.

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION #1

The Durham Town Council does hereby OPEN the Public Hearing on Resolution #2023-12 Authorizing the Acceptance and Expenditure of Federal Emergency Management Agency (FEMA) funds from the NH Division of Homeland Security and Emergency Management (NH HSEM) under the Public Assistance Grant Program CFDA #97.036 in an Amount up to \$71,472.01 to cover COVID-related expenses incurred during the period from January 29, 2020 through May 24, 2022 and Authorizing the Administrator to Sign and Submit all Necessary Paperwork on Behalf of the Town of Durham.

MOTION #2

The Durham Town Council does hereby CLOSE the Public Hearing on Resolution #2023-12 Authorizing the Acceptance and Expenditure of Federal Emergency Management Agency (FEMA) funds from the NH Division of Homeland Security and Emergency Management (NH HSEM) under the Public Assistance Grant Program CFDA #97.036 in an Amount up to

\$71,472.01 to cover COVID-related expenses incurred during the period from January 29, 2020 through May 24, 2022 and Authorizing the Administrator to Sign and Submit all Necessary Paperwork on Behalf of the Town of Durham.

MOTION #3

The Durham Town Council does hereby ADOPT Resolution #2023-12 Authorizing the Acceptance and Expenditure of Federal Emergency Management Agency (FEMA) funds from the NH Division of Homeland Security and Emergency Management (NH HSEM) under the Public Assistance Grant Program CFDA #97.036 in an Amount up to \$71,472.01 to cover COVID-related expenses incurred during the period from January 29, 2020 through May 24, 2022 and Authorizing the Administrator to Sign and Submit all Necessary Paperwork on Behalf of the Town of Durham.

RESOLUTION #2023-12 OF DURHAM, NEW HAMPSHIRE

AUTHORIZING THE ACCEPTANCE AND EXPENDITURE OF FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) FUNDS FROM THE NH DIVISION OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT (NH HSEM) UNDER THE PUBLIC ASSISTANCE GRANT PROGRAM CFDA #97.036 IN AN AMOUNT UP TO \$71,472.01 TO COVER COVID-RELATED EXPENSES INCURRED DURING THE PERIOD FROM JANUARY 29, 2020 THROUGH MAY 24, 2022 AND AUTHORIZING THE ADMINISTRATOR TO SIGN AND SUBMIT ALL NECESSARY PAPERWORK

WHEREAS, the Town of Durham submitted an application, dated October 18, 2022, to the NH Division of Homeland Security and Emergency Management (NH HSEM) for Federal Emergency Management Agency (FEMA) grant funds under the Public Assistance Grant Program CFDA #97.036 requesting grant funds to cover COVID-19 expenses incurred by the police and fire departments between January 29, 2020 and May 24, 2022; and

WHEREAS, on or about March 6, 2023, the Town of Durham was informed that it had been allocated up to \$72,472.01 under this program; and

WHEREAS, the mission of the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program is to provide assistance to state, tribal, territorial, and local governments and certain types of private nonprofit organizations so that communities can quickly respond to and recover from major disasters or emergencies declared by the President;

WHEREAS, the Town has determined these allocated funds will be used for the purpose of reimbursing the Town of for COVID-19 expenses incurred by the police and fire departments during the period from January 29, 2020 through May 24, 2022; and

WHEREAS, on July 12, 1999, the Durham Town Council approved Resolution #99-19 adopting the provisions of RSA 31:95-b authorizing the Town Council to apply for, accept, and expend unanticipated funds from a federal, state, or other governmental unit or a private source which becomes available during the Fiscal Year; and

WHEREAS, Council approval is required for the acceptance and expenditure of these funds; and

WHEREAS, RSA 31:95-b III(a) requires that a Public Hearing be held on unanticipated funds in excess of \$10,000; and

WHEREAS, on Monday, May 1, 2023, a duly posted and published Public Hearing was held by the Durham Town Council on the \$71,472.01 in FEMA grant funds in accordance with RSA 31:95-b;

NOW, THEREFORE, BE IT RESOLVED, that the Durham Town Council, the governing and legislative body of the Town of Durham, New Hampshire does hereby adopt **Resolution #2023-12** authorizing the acceptance and expenditure of FEMA funds from NH HSEM under the Public Assistance Grant Program CFDA #97.036 in an amount up to \$71,472.01 to cover COVID-related expenses incurred during the period from January 29, 2020 through May 24, 2022 and authorizes the Administrator to sign and submit appropriate paperwork on behalf of the Town of Durham.

PASSED AND ADOPTED this 1st day of May by a majority vote of the Durham Town Council with ____ affirmative votes, ____ negative votes, and ____ abstentions.

Sally Needell, Chair
Durham Town Council

ATTEST:

Rachel Deane, Town Clerk-Tax Collector



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AGENDA ITEM: **# 15A**

DATE: May 1, 2023

COUNCIL COMMUNICATION

INITIATED BY: Emily Friedrichs, Town Councilor

AGENDA ITEM: SHALL THE TOWN COUNCIL ADOPT THE SMART
FORMAT FOR TOWN GOALS?

CC PREPARED BY: Emily Friedrichs, Town Councilor

PRESENTED BY: Emily Friedrichs, Town Councilor

AGENDA DESCRIPTION:

At the April 17, 2023 Town Council meeting, Council members began discussing the process for the development of goals for the upcoming year. Councilor Friedrichs suggested structuring the goals using the SMART format, which was then proposed to be made a Council Communication to be further discussed at the next meeting.

SMART Goals are currently used by the NHDOT, NH DHHS, NH DoE, many federal agencies and many universities. The below description is from the federal Office of Personnel Management.

https://www.opm.gov/policy-data-oversight/training-and-development/reference-materials/online-courses/linking-and-developing-measurable-ses-results/content/common/cw/data/OPM_LD_SMART_or_SMARTQ_Goals.pdf

S = Specific
M = Measurable
A = Attainable
R = Relevant
T = Time-bound

Specific

The goal should be precise rather than a general one. This means the goal is clear and unambiguous. To make goals specific, they must say exactly what is expected, why it is important, who is involved, where it is going to happen and which attributes are important.

Measurable

The goal should have concrete criteria for measuring progress toward the attainment of the goal. It must be possible to ascertain whether it happened, or how much. Making a goal measurable helps individuals stay on track and reach target dates.

Attainable

Goals should be realistic and attainable. While an attainable goal may “stretch” an individual in order to achieve it, the goal is not extreme. That is, the goals are neither out of reach nor standard performance, as these may be considered meaningless.

Relevant

Goals should pertain directly to the performance challenge being managed. An agency manager's goal to "Make 50 peanut butter and jelly sandwiches by 2:00 pm" may be specific, measurable, attainable, and time-bound, but lacks relevance to organizational goals.

Time-bound

It is important to ground goals within a time frame, giving them a target date. A commitment to a deadline helps individuals focus their efforts on completion of the goal on or before the due date. This part of the SMART goal criteria is intended to prevent goals from being overtaken by the day-to-day crises that invariably arise in an organization. A time-bound goal is intended to establish a sense of urgency.

What about when things change?

(From www.publicsector.sa.gov.au/_data/assets/pdf_file/0010/219817/006-Setting-S.M.A.R.T.-Goals-and-Objectives-Managers.pdf)

Change is happening all the time and you can't necessarily plan for everything. You will need to be flexible in recognizing the implications of change on performance goals/objectives for employees in your team and revisit them when necessary. There may be some goals/objectives that are no longer relevant, and some new ones which need to be captured and tracked through to completion. It is good practice in performance management and development to keep goals or objectives “live,” assessing them regularly, and adapting them as they are achieved or as priorities in the agency change. This is important in order to make the agency agile in response to the changing environment it operates in, and also in recognition of how individual circumstances for employees can also change.

How Durham Can Benefit from SMART Goals

Adopting SMART attributes will improve service to Durham by making Town Council goals more effective and efficient, per the stated Mission. The S.M.A.R.T. attributes of Time-bound and Specific serve the core value of transparency by establishing a public timeline and by providing context around why a goal is important, who's involved, and which attributes are important. The S.M.A.R.T. attributes of Measurable, Attainable, and Relevant serve the core value of respect by clarifying for the Administrator and staff what would indicate the goal has been achieved and by ensuring that the goal is reasonably attainable

and relevant to staff roles. All five SMART attributes serve the core value of excellence by challenging leadership to use the goals to stretch beyond standard performance, and by clarifying which tasks or responsibilities are priorities. For example, while two goals might be equally important, one might have a sooner timeline, or need more attention now in order to meet the established benchmark by the end of the year, whereas another goal could be addressed later on in the year.

Example:

Original goal: Support ongoing improvement of pedestrian and bicycle connectivity and access to public transportation.

SMART goal: By the end of 2023, coordinate with the Strafford Regional Planning Commission, UNH, Durham Police, and Planning Board to define the next step necessary (i.e., traffic study, survey, planning document?) to promote and improve safety of non-vehicular traffic including bikes, scooters, skateboards, etc.

LEGAL AUTHORITY:

N/A

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

The Durham Town Council hereby adopts the SMART format for this year's 2023 Goals.



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AGENDA ITEM: **# 15B** *TS*

DATE: May 1, 2023

COUNCIL COMMUNICATION

INITIATED BY: Durham Town Council

AGENDA ITEM: CONTINUED DISCUSSION REGARDING THE DEVELOPMENT OF
TOWN COUNCIL GOALS FOR 2023/24

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

At the April 3, 2023 Town Council meeting, Council members began discussing the process for the development of goals for the upcoming year. At the April 17, 2023 Town Council meeting, the Council was presented with a draft document including the Administrator and Council members' suggestions for changes to the goals. The discussion on the draft was continued until the next Council meeting. In addition, any Councilors who had not commented on the draft were asked to submit changes to the Administrator's office.

Attached for the Council's information is the draft goals list for 2023/24 with comments and suggestions submitted by Councilors and Administrator Selig.

LEGAL AUTHORITY:

N/A

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

No formal motion is required. Continue discussion and working toward adopting a final list of Council goals for FY 2023/24.



TOWN OF DURHAM
8 Newmarket Road
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2023-2024 Council Goals *
Approved by Town Council on
As of 4/10/23

Mission

To provide ongoing stewardship for the Durham community including effective and efficient municipal services.

Core Values

- Transparency
- Integrity
- Respect
- Excellence
- Resilience
- Justice

Goals

Note: These goals are intended to convey a 1- to 3-year time horizon and assume but do not list all baseline activities.

A couple of items suggested below may have a horizon longer than 1-3 years JF

Ensure smooth and, to the extent possible, transparent functioning of Town government.

- Update software/systems as needed including working toward providing municipal e-mail addresses for Town Councilors and board/commission Chairs.
- *(Note: Collapsing domain structure, establishing identity and access management, setting up multi-factor identification, completing durhamnh.gov domain transition, etc. must come first. Awaiting Federal funding to help support the cost of transitions. Should be able to implement by end of 2023.)*
- *Evaluate whether consistent municipal permitting software across all departments is possible – i.e., Citiworks.*
- *Updating procurement guidelines re: increasing purchasing thresholds due to inflation & establishing exceptions for restoration/repairs of important historic properties to ensure proper historical workmanship. TS*

(Leverage new resources at the Fire Department to monitor and plan for viral outbreaks or other health emergencies health) JL Continue monitoring the COVID-19 pandemic

(National Health Trends) JF (public health issues) EL using information available from state and Federal agencies.

I believe this has now achieved the status of a baseline activity and should be removed from this list. CH

Complete removal of goal suggested by TS & EF

- Convey timely information to the community as appropriate.

Ensure the Town ~~has an~~ **(manages an) JL** adequate ~~supply~~ **(stockpile) JL** of Personal Protection Equipment for its emergency services and Town staff.

Conduct planning necessary to protect public health and safety and provide ongoing service continuity given the anticipated impacts of climate change and other trends.

- *Advocate for the Town and UNH's best interests during the Epping Wastewater treatment plant failure. This includes advocating for expedited repairs with state and federal regulators. Aggressively seek reimbursement for costs when appropriate. Keep the community apprised on any health risks associated with the recreational use of the Lamprey River. Proactively advise the community of possible water restrictions, as necessary, and implement those restrictions if necessary to preserve the water supply in the Oyster River impoundment and the Spruce Hole Aquifer JL*
- *Update Fire Department Strategic Plan and ~~continue to plan for future fire department facility needs JL~~, **(anticipate completing in 2023), TS** including a new station on Water Works Road, and evaluate opportunities with surrounding communities regarding JL the potential for shared emergency services as appropriate, **(which will continue into future.) TS** (Prioritize specific areas for risk mitigation in the Durham and UNH communities, and start development of the first plans by year-end.) JL*
- *~~Move forward with~~ **(Complete) TS & JL** the Land and Mobile Radio (LMR) emergency communications upgrade to municipal infrastructure. **(Remove bullet per JF)** **(and move the fire and police departments onto the infrastructure.) JL***
- *~~Move forward with~~ **(Install) TS (Complete) JL** emergency generator enhancements (installations) JL for critical infrastructure.*
- *Continue to monitor and evaluate the reliability, capacity, and functionality of public water, wastewater, and stormwater services, and move ahead with associated capital initiatives as appropriate **(Work with the EPA on enforcement for any violations that impact Durham.) JF***
- ***(Advocate for updates to) JL** land use and other regulations ~~as necessary JL~~ to ensure local resilience ~~associated with climate change~~. **(Complete (climate change resilience in accordance with the recommendations of the Climate Action Plan that will be incorporated into the Master Plan or approved as an administrative document.) JL***

- By the end of the year, adopt the Climate Change Chapter as an Administrative document (if not adopted to the Master Plan). EF
- Take steps as necessary to ensure Durham's IT infrastructure remains secure from cybersecurity threats (*technology obsolescence*) JL and other challenges (*and make consistent with incident response plan in conjunction with the Town's insurance provider - PRIMEX.*) TS
-

Pursue long-term economic sustainability and resiliency, anticipating the community's, the region's, and the nation's economic characteristics and opportunities.

- Task the Administrator with meeting the following: 1) Holding the municipal tax rate at the 2023 level or less (holding non-personnel operating expenditures and debit service at the 2023 or less.) JL. 2) Continue to make an effort to control spending, enhance revenues, broaden the tax base, and explore innovative ways to stabilize or reduce the municipal tax rate.
- Work to secure available external grant funding opportunities (*and successfully manage a wide-ranging array of grants received through to completion including required external quarterly reporting, completing projects, and closing out financial requirements.*) TS
- Support as appropriate the efforts of local businesses, the Durham Business Association, and Celebrate Durham as they plan and host events and activities intended to maintain and enhance a vibrant downtown Durham. Work with Durham police and local businesses to evaluate and decide by June 1st whether or not to close one lane on part of Main Street over the summer only to allow for additional outdoor dining, gathering spaces and events to stimulate downtown over university break EF
- ~~Start to develop~~ (Periodically) TS (Continue) JF ~~a plan (planning)~~ TS for the redevelopment of 66 Main Street (*beginning in spring 2024 or as circumstances dictate*) TS (*Consider adding the Town's Pettee Brook Parking Areas to the project.*) JF
- Consider working with the US Government for the possible redevelopment of their properties in Durham. JF
- Continue to work toward defining (*Jim Lawson to undertake new downtown post-COVID survey of use*) TS and addressing downtown parking challenges to support local businesses, the diversification of downtown housing opportunities, and the expansion of the tax base. ~~(Remove complete bullet EF)~~ (*Integrate updating downtown parking meter technology with new parking survey data.* TS
- Hold a public hearing on the changes recommended by the Planning Board, Conservation Commission, and Housing Task Force by the end of the year. EF
- *Complete the full revaluation of the Town of Durham including public forums, mailings, and abatement process as needed.*
- *Complete Comcast/Xfinity cable franchise renewal process.*
- *Explore whether the development of a senior center (perhaps community center?) would be of interest to the broader community. Complete ice rink for example to make combined rec. space. Could Riverwoods be a site for this? A place to hang*

out as well. Could 74 Main St. offer an opportunity for collaboration? Maybe take a poll on whether residents desire this? Is it new people to community who don't know what's already available who desire a senior/community center? Is it a news issue or a new issue? Will people actually use it given Durham's demographics?)

TS

Pursue long-term environmental sustainability and resiliency taking into account existing and predicted impacts of climate change in multiple areas including drinking water, agriculture, food, society, transportation, ecology, and economy.

- By the end of 2023, work with the Town Clerk and Town Assessor to implement a method for tracking EV adoption and building electrification in Durham and create a plan for promoting and educating residents on both. EF Take steps that reflect Durham's commitment to the mission of the Global Covenant of Mayors for Climate and Energy (GCOM), to include the *(carrying out the vision of Durham's Climate Action Plan (CAP))* TS-development *(implementation and, when appropriate, revision)* CH of a *(the Town)* CH to ~~reduce Durham greenhouse gas emissions 68 million pounds (35.5%) by 2030~~ CH enabling Durham to be more resilient in the face of anticipated impacts associated with climate change. *(Full bullet removal per JL)*
- Meet the 2024 goals established in the town's Climate Action Plan (CAP), (among which is increasing composting and reducing municipal solid waste landfill use), and reevaluate the CAP in lieu of the new IPCC recommendation for a 50% reduction in greenhouse gas emissions by 2023 <https://www.ipcc.ch/>. EF
- *Complete a new greenhouse gas inventory using previous modeling methodologies and evaluate the feasibility of using a consumption-based model for the inventory.* JL
- *Evaluate whether Durham's commitment to GCOM has been effective and whether that commitment going forward is the best framework for achieving Durham's CO2 reduction goals* JL
- Support efforts of the Integrated Waste Management Advisory Committee, Agricultural Commission, and Public Works to increase composting and reduce municipal solid waste landfill use and Durham's carbon footprint. *(Maybe call out exploring new technologies such as automated collection, single stream recycling, recycling, volume based collection.)* TS
- ~~Adopt a solar ordinance updated to more effectively govern the placement of solar panels that supports a range of community priorities.~~ *(Remove bullet per JF, TS, EF & JL)*
- Support ongoing improvement of pedestrian and bicycle connectivity and access to public transportation. Work with Durham police, SRPC, planning board etc to define an approach for a study/plan for non-vehicular traffic (ie bikes, scooters, skateboards etc) EF
- ~~Work toward~~ *(Move forward with)* TS the removal of the Mill Pond Dam on the Oyster River, including engineering *(/design)* TS plans and ~~pursuit~~ *(management)* TS of external funding, and through community input and

- outreach, plan for the use of the resulting public open space to incorporate opportunities for gathering and recreation as well as recognition of the location's deep historical significance in the pre-Colonial, Colonial, and Modern eras. *(Expand to include the study/installation of an aquatic fish passage in upper dam per recent \$290,000 NOAA grant award.)* **TS** (Complete bullet removal per **JL**)
- *Complete the regulatory requirements for dam removal, secure grant funding and finalize the Mill Pond dam removal plan and river restoration design such that permitting and contractor bids can be secured in 2024.* **JL**
 - As a M4 community, **EF** Support local and regional efforts to promote and improve the long-term health of the Great Bay Watershed, including its tributaries and surrounding catchment areas. *(Work to encourage resolution of Epping wastewater surcharge into Lamprey River impacting water supply and environment.)* **TS**
 - Continue to support the proactive stewardship of Town-owned lands and other lands in Durham held in conservation or under easement with nonprofit organizations while improving appropriate and sustainable public access and use of those lands.
 - *(Close on Pike property – Packers Falls Rd. near Wed. Hill Rd.)* **TS**
 - *Monitor and continue evaluating opportunities to move forward with Durham Community Power with the goal that the default rate is less than Eversource and the renewable content is 50% or greater.* **JL**

Pursue long-term social resiliency.

- Strengthen the community by supporting the needs of residents, families, and other identified stakeholders by offering a wide array of active and passive parks & recreation and library opportunities, programming, events, and facilities.
- Continue to work to preserve the health and vitality of Durham's neighborhoods.
- Explore regulatory strategies to buffer the transition from the downtown commercial core to adjacent residential neighborhoods. *(Remove bullet per **TS**)*
- Support efforts to investigate opportunities, challenges, and options to ensure the availability of a full range of housing types in Durham *(including "Missing middle" housing – i.e., housing falling between apartment buildings and single-family residences. For example, townhouses.)* **TS**
- Continue developing plans for the rehabilitation of both the Old Town Hall/Courthouse and the Bickford-Chesley House at Wagon Hill Farm.
- Support initiatives that welcome diversity, equity, and inclusion within our community. Edit town forms to include a nonbinary option (ex. Parks & Rec) by the end of 2023. **EF**
- In collaboration with the DHC and HRC, have a plan by the end of 2023 for developing proposals for public art/an informational kiosk on municipal land that considers the ongoing concerns about hurtful artwork at the Durham post office and the Oyster River Massacre historic marker. **EF**

- In collaboration with the DHC and HRC, have a plan by the end of 2023 for developing a process that will incorporate and acknowledge the history of slavery in Durham for future events and historic markers. EF

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. *(Work with UNH to move along The Edge at West End. Encourage UNH to develop strategies to develop the site.)* TS

Should we mention the West Edge project specifically? CH

Leverage town committees and subcommittees to develop tactical plans to align with the broader goals of the Council and encourage them to collaborate with each other and communicate as necessary with the community at large. Have committees present 3-5 SMART goals in their presentations to the Council. EF

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