



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, FEBRUARY 5, 2024
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
 - A. Swearing in of new Deputy Fire Chief, Robert Atwater
 - B. Resolution #2024-02 recognizing Jim Rice for his dedicated service upon his Retirement after serving 11 Years as a Full-Time Assessor with the Town of Durham and Introduction of new Assessor, Jay Ferreira
- VI. Public Comments (*) - **Please state your name and address before speaking**
- VII. Report from the UNH Student Senate External Affairs Chair or Designee
- VIII. Unanimous Consent Agenda (*Requires unanimous approval. Individual items may be removed by any councilor for separate discussion and vote*)
 - A. Shall the Town Council approve the 1st 2024 Warrant billing computed from the 4th Quarter Water and Sewer readings of 2023 totaling \$754,474.27, commit the bills for charges to the Tax Collector for collection, and authorize the Administrator to sign said Warrant?

- B. Shall the Town Council schedule a Public Hearing for Monday, February 19, 2024, on Resolution #2024-03 Authorizing the Acceptance and Expenditure of Unanticipated Revenues from the State of New Hampshire Department of Transportation in the amount of \$76,180.91 for Road Improvement/ Maintenance and \$72,364.92 for Bridge Maintenance?
- C. Shall the Town Council Schedule a Public Hearing for Monday, February 19, 2024 on Resolution #2024-04 Authorizing the Acceptance and Expenditure of \$286,600 in Unanticipated Revenue From the NH Land and Community Heritage Investment Program (LCHIP) to Support the Rehabilitation of the 1804 Bickford-Chesley House at Wagon Hill Farm and Authorizing the Administrator to Sign Associated Documents?
- D. Shall the Town Council approve on First Reading Ordinance #2024-01 Amending Chapter 4 “Administrative Code”, Article VI “Procurement” of the Durham Town Code to Increase the Threshold Amounts for Competitive Purchasing, Professional Services; Include an Exception for Work on Historic Properties; and allowing Sale of Surplus Material through Online Marketplaces, and schedule a public hearing for Monday, February 19, 2024?
- E. Shall the Town Council, Upon Recommendation of the Administrator, Award the Construction Contract for the Wastewater Treatment Plant (WWTP) Major Components Rehabilitation and Replacement Project to Apex Construction Inc. of Somersworth, NH for a Total Bid Price of \$1,592,400 and Authorize the Administrator to Sign Associated Documents?
- F. Shall the Town Council, Upon Recommendation of the Administrator, Award the Construction Inspection, Contract Administration and Design for the Wastewater Treatment Plant (WWTP) Major Components Rehabilitation and Replacement Project to Environmental Partners Group of Quincy, MA in the amount of \$333,900 and Authorize the Administrator to Sign Associated Documents?
- G. Shall the Town Council accept the recommendations of the Town Assessor and Administrator relative to FY 2023 Property Tax abatement requests in the total amount of \$12,848.39?
- H. Shall the Town Council unseal the Nonpublic Session minutes from the year 2000 dated June 5, August 7, August 28, October 9, October 16, November 6 and December 19?

IX. Committee Appointments

Shall the Town Council, upon recommendation of the Housing Task Force Chair, appoint Micheal Mulhern, 91 Bagdad Road, to fill a citizen representative vacancy on the Housing Task Force?

X. Presentation Items

- A. End of Year Financial Report through December 31, 2023 – Gail Jablonski, Business Manager
- B. Presentation by Joan Osborn on progress of “Revolution: 1774” event for June 15, 2024.

XI. Unfinished Business

Continue Discussion and Finalization of Administrator's Annual Performance Evaluation for 2023 in Accordance With the Employment Agreement Between the Administrator and the Town of Durham and Discussion regarding Extension of Employment Agreement beyond December 31, 2025.

XII. Approval of Minutes – December 4, 2023 & January 8, 2024

XIII. Councilor and Town Administrator Roundtable

XIV. New Business

XV. Nonpublic Session (if required)

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

XVII. 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: **#5B** TS

DATE: February 5, 2024

COUNCIL COMMUNICATION

INITIATED BY: Todd I. Selig, Administrator

AGENDA ITEM: ADOPTION OF RESOLUTION #2024-02 RECOGNIZING JIM RICE FOR HIS DEDICATED SERVICE UPON HIS RETIREMENT AFTER SERVING 11 YEARS AS A FULL-TIME ASSESSOR WITH THE TOWN OF DURHAM.

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

On February 29, 2024 Jim Rice will be retiring after 11 years as Durham's full-time Assessor. Jim began as a contract Assessor to the town in 2009 and was hired full-time in 2013. Jay Ferreira has been hired to replace Jim as full-time Assessor.

LEGAL AUTHORITY:

N/A

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby ADOPT Resolution #2024-02 Recognizing Jim Rice for his Dedicated Service Upon his Retirement After Serving 11 Years as a Full-Time Assessor with the Town of Durham.

RESOLUTION #2024-02 OF DURHAM, NEW HAMPSHIRE

RECOGNIZING JIM RICE FOR HIS DEDICATED SERVICE UPON HIS RETIREMENT AFTER SERVING 11 YEARS AS A FULL-TIME ASSESSOR WITH THE TOWN OF DURHAM

WHEREAS, in 2009, Jim Rice began working for the Town of Durham as a contract assessor after the resignation of Robb Dix; and

WHEREAS, in February of 2013 Jim was hired as the full-time Assessor for the Town of Durham; and

WHEREAS, Jim has masterfully addressed resident queries on assessments, credits and exemptions, and abatements; and

WHEREAS, Jim worked with an outside contractor to fully update the Town's Tax Maps in 2022; and

WHEREAS, Jim has overseen three Town revaluations with the most recent revaluation being a full measure and list of all properties in Durham; and

WHEREAS, Jim has worked with residents, members of the local public boards and staff members with compassion and respect for over a decade; and

WHEREAS, On February 29, 2024, Jim will retire from the Town of Durham after serving 11 years with the Town of Durham; and

NOW, THEREFORE, BE IT RESOLVED, that the Durham Town Council, the governing and legislative body of the Town of Durham, New Hampshire does hereby approve **Resolution #2024-02** and does hereby on behalf of the Durham community thank Jim for the dedication, hard work, and devotion he has given to the Town of Durham over the past 11 years and wish him and his family the very best in retirement.

PASSED AND ADOPTED by the Town Council of the Town of Durham, New Hampshire this _____ day of **February, 2024** by _____ 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: **#8A** *TS*

DATE: February 5, 2024

COUNCIL COMMUNICATION

INITIATED BY: April Talon, Town Engineer

AGENDA ITEM: SHALL THE TOWN COUNCIL APPROVE THE 1ST 2024 WARRANT BILLING COMPUTED FROM THE 4TH QUARTER WATER AND SEWER READINGS OF 2023 TOTALING \$754,474.27, COMMIT THE BILLS FOR CHARGES TO THE TAX COLLECTOR FOR COLLECTION, AND AUTHORIZE THE ADMINISTRATOR TO SIGN SAID WARRANT?

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

Attached for the Council's approval is the 1st 2024 Warrant for Water and Sewer totaling \$754,474.27 in accordance with RSA 38:22 II (a) which states: "A municipality may commit bills for charges to the Tax Collector with a warrant signed by the appropriate municipal officials requiring the Tax Collector to collect them." The commitment list is available for viewing in the Town Clerk-Tax Collector's Office and will be available for viewing once the warrant is approved Monday evening.

At a prior Town Council meeting Councilors Lawson and Welsh asked that additional information be included with all water and sewer warrants. Particularly how the warrant is calculated, what the usage was, and how it compares to the budget.

Water and/or sewer bills are issued quarterly and are based on meter readings which are taken at the beginning of each quarter (on or about January 1, April 1, July 1 and October 1). Bills are calculated on the actual cubic foot (CF) of water used for

each account. The Durham Public Works Water Division obtains the necessary readings using an automatic meter reading system and software which collects meter data including account numbers and water meter readings. This information is uploaded into the Town’s utility billing software to generate the warrant. Some accounts are water only as is the case for irrigation meters or for properties that have a septic system. Some accounts are sewer only if they have a residential well.

The Town obtains the total number of cubic feet used and converts it to a dollar amount using the cost per cubic foot which is determined during the budget cycle. The amount of cubic feet used can fluctuate from year to year for the same period due to changes in weather (for example when there is more rain, people use less irrigation), time of year (summer versus winter), and whether UNH is in or out of session.

The charts below compare the actual water and sewer usage and fees for 2018 through 2023.

YEARLY COMPARISONS	ESTIMATED WATER			ACTUAL WATER			VARIANCE		
	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	CF Estimate vs. Actual	\$ Estimate vs. Actual	% Estimated to Actual
2018	14,391,134	\$ 6.05	\$ 870,664	14,383,549	\$ 6.05	\$ 870,205	(7,585)	(\$459)	100%
2019	14,420,835	\$ 7.08	\$ 1,020,995	14,035,194	\$ 7.08	\$ 993,692	(385,641)	(\$27,303)	97%
2020	14,853,460	\$ 7.35	\$ 1,091,729	13,863,777	\$ 7.35	\$ 1,018,988	(989,683)	(\$72,741)	93%
2021	14,853,460	\$ 7.74	\$ 1,149,658	14,427,696	\$ 7.74	\$ 1,116,704	(435,364)	(\$32,954)	97%
2022	14,304,304	\$ 8.43	\$ 1,205,853	14,231,786	\$ 8.43	\$ 1,199,740	(72,518)	(\$6,113)	99%
2023	14,447,347	\$ 10.42	\$ 1,505,434	14,656,024	\$ 10.42	\$ 1,527,158	208,677	\$21,744	101%

YEARLY COMPARISONS	ESTIMATED WATER - LEE EXTENSION			ACTUAL WATER - LEE EXTENSION			VARIANCE - LEE EXTENSION		
	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	CF Estimate vs. Actual	\$ Estimate vs. Actual	% Estimated to Actual
2022		\$ 9.69	\$ -	71,693	\$ 9.69	\$ 6,947			0%
2023		\$ 11.98	\$ -	285,509	\$ 11.98	\$ 34,204			0%

Lee Connections through December 31, 2023

YEARLY COMPARISONS	ESTIMATED SEWER			ACTUAL SEWER			VARIANCE		
	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	CF Estimate vs. Actual	\$ Estimate vs. Actual	% Estimated to Actual
2018	13,898,594	\$ 8.96	\$ 1,245,314	13,316,231	\$ 8.96	\$ 1,193,134	(582,363)	(\$52,180)	96%
2019	13,444,655	\$ 8.71	\$ 1,171,029	13,208,897	\$ 8.71	\$ 1,150,495	(235,758)	(\$20,535)	98%
2020	13,713,549	\$ 8.97	\$ 1,230,105	12,843,156	\$ 8.97	\$ 1,152,031	(870,393)	(\$78,074)	94%
2021	13,713,549	\$ 8.97	\$ 1,230,105	13,653,420	\$ 8.97	\$ 1,224,712	(86,129)	(\$5,393)	100%
2022	13,516,701	\$ 8.98	\$ 1,213,800	13,347,445	\$ 8.98	\$ 1,198,601	(169,256)	(\$15,199)	99%
2023	13,651,868	\$ 9.57	\$ 1,306,484	13,815,025	\$ 9.57	\$ 1,322,098	163,157	\$15,614	101%

1st QUARTER ACTUALS	2018 (total cubic feet)	2019 (total cubic feet)	2020 (total cubic feet)	2021 (total cubic feet)	2022 (total cubic feet)	2023 (total cubic feet)
Water	3,593,015	3,527,540	3,241,246	3,442,141	3,409,428	3,656,574
Water - Lee Extension						63,233
Sewer	3,356,917	3,382,932	3,095,327	3,286,030	3,292,580	3,514,853
2nd QUARTER ACTUALS	2018 (total cubic feet)	2019 (total cubic feet)	2020 (total cubic feet)	2021 (total cubic feet)	2022 (total cubic feet)	2023 (total cubic feet)
Water	3,495,620	3,355,258	3,186,882	3,689,323	3,502,992	3,657,659
Water - Lee Extension						64,104
Sewer	3,255,271	3,194,670	2,862,096	3,455,094	3,298,425	3,320,712
3rd QUARTER ACTUALS	2018 (total cubic feet)	2019 (total cubic feet)	2020 (total cubic feet)	2021 (total cubic feet)	2022 (total cubic feet)	2023 (total cubic feet)
Water	3,645,321	3,448,551	3,817,406	3,412,971	3,680,587	3,549,077
Water - Lee Extension					24,319	68,979
Sewer	3,264,997	3,159,604	3,449,128	3,205,142	3,305,110	3,336,952
4th QUARTER ACTUALS	2018 (total cubic feet)	2019 (total cubic feet)	2020 (total cubic feet)	2021 (total cubic feet)	2022 (total cubic feet)	2023 (total cubic feet)
Water	3,649,592	3,703,845	3,618,243	3,883,261	3,638,779	3,792,715
Water - Lee Extension					47,374	89,193
Sewer	3,439,047	3,471,691	3,436,605	3,707,154	3,451,330	3,642,509
YEARLY TOTALS	2018 (total cubic feet)	2019 (total cubic feet)	2020 (total cubic feet)	2021 (total cubic feet)	2022 (total cubic feet)	2023 (total cubic feet)
Water	14,383,548	14,035,194	13,863,777	14,427,696	14,231,786	14,656,025
Water - Lee Extension					71,693	285,509
Sewer	13,316,231	13,208,897	12,843,156	13,653,420	13,347,445	13,815,026

2023 BUDGETED VS ACTUAL EXPENDITURES					
January 1 - December 31, 2023					
FUNDS	Budgeted Ending 12/31/23	Actual Ending 12/31/23	Under (Over) 2023	Percent as of 12/31/23	Percent as of 12/31/22
Water	\$1,505,414	\$1,527,158	(\$21,744)	101.4%	99.5%
Water - Lee Extension		\$34,204	(\$34,204)	0.0%	
Sewer	\$1,306,484	\$1,322,097	(\$15,613)	101.2%	98.7%

LEGAL AUTHORITY:
 RSA 38:22 II (a)

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

The warrant details are as follows:

	Water \$	395,200.88
Lee Waterline Extension	Water \$	10,685.32
	Sewer \$	348,588.07
	Total \$	754,474.27

with interest at eight percent (8%) on all sums not paid thirty days (30) from the due date.

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

Shall the Town Council Approve the 1st 2024 Warrant Billing Computed From the 4th Quarter Water and Sewer Readings of 2023 Totaling \$754,474.27, Commit the Bills for Charges to the Tax Collector for Collection, and Authorize the Administrator to Sign Said Warrant.



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STATE OF NEW HAMPSHIRE WATER/SEWER - 1st WARRANT 2024

STRAFFORD SS

To Rachel Deane, Collector of Water and Sewer Taxes for the Town of Durham in said County.

In the name of said State, you are directed to collect the water and sewer taxes in the list herewith committed to you, amounting in all to the sum of

*Seven Hundred Fifty-Four Thousand, Four Hundred and
Seventy-Four Dollars and Twenty-Seven Cents*
(\$754,474.27)

Water \$	395,200.88
Lee Waterline Extension Water \$	10,685.32
Sewer \$	348,588.07
Total \$	<u>754,474.27</u>

with interest at eight percent (8%) on all sums not paid thirty (30) days from the due date.

And we further order you to pay all monies collected to the Treasurer of said Town at least on a weekly basis.

As attested by the Town Clerk-Tax Collector, the list on the following pages is a correct list of the assessment of the 1ST billing of 2024 computed from the 4th Quarter water and sewer readings of 2023.

ATTEST:

Rachel Deane, Town Clerk-Tax Collector

Given under our hands and seal at Durham this ____ day of February, 2023.

Todd I. Selig, Administrator
Per Town Council vote on 2/5/24



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AGENDA ITEM: **#8B** TS

DATE: **February 5, 2024**

COUNCIL COMMUNICATION

INITIATED BY: Gail Jablonski, Business Manager

AGENDA ITEM: SHALL THE TOWN COUNCIL SCHEDULE A PUBLIC HEARING FOR MONDAY, FEBRUARY 19, 2024, ON RESOLUTION #2024-03 AUTHORIZING THE ACCEPTANCE AND EXPENDITURE OF UNANTICIPATED REVENUES FROM THE STATE OF NEW HAMPSHIRE DEPARTMENT OF TRANSPORTATION IN THE AMOUNT OF \$76,180.91 FOR ROAD IMPROVEMENT/ MAINTENANCE AND \$72,364.92 FOR BRIDGE MAINTENANCE?

CC PREPARED BY: Gail Jablonski, Business Manager

PRESENTED BY: Gail Jablonski, Business Manager
Todd I. Selig, Administrator

AGENDA DESCRIPTION:

In July of 2023, House Bill 2 was passed providing \$20 million in one-time property tax relief through additional direct payments to cities and towns for immediate infrastructure improvements. HB 2 directs the State of NH Department of Transportation to divide and distribute \$10 million between all NH municipalities based on the distribution methods of Block Grant Apportionment A for maintenance, construction and reconstruction of Class IV and V Highways. The remaining \$10 million is to be divided between all municipalities that have municipally owned bridges per state definitions.

This funding does have restricted uses and is meant to supplement (not supplant) local budgets. The "supplement not supplant" provision requires that these funds must add to (supplement) and not replace (supplant) local budgeted funds when providing services that repair, maintain, and construct municipal bridges, repair and maintain class IV and V roads or acquire the equipment necessary to maintain Class IV and V roads.

The Town of Durham will be receiving a one-time payment of \$76,180.91 for maintenance, construction and reconstruction of Class IV and V highways. These funds are allocated based 50% on the community's population in proportion to the entire state's population and 50% on the amount of Class IV and V road mileage in proportion to the total statewide Class IV and V mileage.

The Town of Durham will be receiving \$72,364.92 in Bridge Aid. These funds are allocated based 50% on a municipality's deck area proportional to the total deck area for Improvements to municipally owned bridges within the state and 50% on the municipality's total share of the State's population.

The Public Works Department will be proposing projects in 2024 that will use these supplemental funds.

On February 5, 2024, the Town Council scheduled a Public Hearing on the attached draft resolution for Monday, February 19, 2024. A notice of Public Hearing regarding this resolution was published in the *Foster's/Seacoast News* on , and was posted at the Town Hall, the Town website, Durham Public Library, and Public Works Department.

LEGAL AUTHORITY:

RSA 31:95-b III(a) states that "*For unanticipated moneys in the amount of \$10,000 or more, the selectmen or board of commissioners shall hold a prior 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:

The State of New Hampshire unanticipated revenue is valued at \$76,180.91 for road maintenance and \$72,364.92 for bridge maintenance.

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby schedule a Public Hearing for Monday, February 19, 2024, on Resolution #2024-03 Authorizing the Acceptance and Expenditure of Unanticipated Revenues from the State of New Hampshire Department of Transportation in the amount of \$76,180.91 for Road Improvement/ Maintenance and \$72,364.92 for Bridge Maintenance.

RESOLUTION #2024-03 OF DURHAM, NEW HAMPSHIRE

AUTHORIZING THE ACCEPTANCE AND EXPENDITURE OF UNANTICIPATED REVENUES FROM THE STATE OF NEW HAMPSHIRE DEPARTMENT OF TRANSPORTATION IN THE AMOUNT OF \$76,180.91 FOR ROAD IMPROVEMENT/MAINTENANCE AND \$72,364.92 FOR BRIDGE MAINTENANCE

WHEREAS, in June 2023 the New Hampshire House passed HB 2 making an appropriation to the Department of Transportation for maintenance, construction and reconstruction of Class IV and V Highways and the repair and maintenance of municipally-owned bridges; and

WHEREAS, HB 2 allocates \$10 million to New Hampshire Cities and Towns for roadway maintenance/repairs and \$10 million for bridge maintenance; and

WHEREAS, the Town of Durham has been allocated \$76,180.91 for roadway maintenance and \$72,364.92 for bridge maintenance; and

WHEREAS, the Department of Public Works will be recommending the use of these funds in the 2024 Capital Improvements program; and

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

WHEREAS, RSA 31:95-b III(a) states that *“For unanticipated moneys in the amount of \$10,000 or more, the selectmen or board of commissioners shall hold a prior 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.”* and

WHEREAS, in accordance with RSA 31:95-b a duly posted Public Hearing was held by the Durham Town Council on Monday, February 19, 2024, for acceptance of unanticipated highway block grant funding totaling \$76,180.91 for road improvements and \$72,364.92 for bridge maintenance from the State of New Hampshire Department of Transportation,

NOW, THEREFORE, BE IT RESOLVED, that the Durham Town Council, the legislative and governing body of the Town of Durham, New Hampshire does hereby adopt **Resolution #2024-03** authorizing the acceptance of highway block grant funding totaling \$76,180.91 from the State of New Hampshire Department of Transportation to be used for road improvements and maintenance and \$72,364.92 for bridge maintenance.

PASSED AND ADOPTED by the Town Council of the Town of Durham, New Hampshire this _day of _by 0 affirmative votes, 0 negative votes, and 0 abstentions.

Sally Needell, Chair
Durham Town Council

ATTEST:

Rachel Deane, Town Clerk-Tax Collector



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AGENDA ITEM: **#8C TS**

DATE: February 5, 2024

COUNCIL COMMUNICATION

INITIATED BY: Carolyn Singer, Historic District/Heritage Commission

AGENDA ITEM: SHALL THE TOWN COUNCIL SCHEDULE A PUBLIC HEARING FOR MONDAY, FEBRUARY 19, 2024 ON RESOLUTION #2024-04 AUTHORIZING THE ACCEPTANCE AND EXPENDITURE OF \$286,600 IN UNANTICIPATED REVENUE FROM THE NH LAND AND COMMUNITY HERITAGE INVESTMENT PROGRAM (LCHIP) TO SUPPORT THE REHABILITATION OF THE 1804 BICKFORD-CHESLEY HOUSE AT WAGON HILL FARM AND AUTHORIZING THE ADMINISTRATOR TO SIGN ASSOCIATED DOCUMENTS ?

CC PREPARED BY: Gail Jablonski, Business Manager

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

In the fall of 2023, Historic District Commission member Carolyn Singer, working with town staff, authored a grant application to the New Hampshire Land and Community Heritage Investment Program (LCHIP) for a grant to support the rehabilitation of the 1804 Bickford-Chesley House at Wagon Hill Farm.

The Bickford-Chesley House, an 1804 Federal-style farmhouse with mid-19th century updates, is a well-preserved example of local architecture and construction. The house retains a high degree of integrity with few changes since the 19th century. It has significance for Federal and Greek Revival style design and timber frame construction, which is an important example of local building practices. On land originally occupied by the Abenaki, it was one of the first farms in the area to be settled by Europeans, and it remained in consistent agricultural use for nearly 300 years.

The Town has been awarded a grant in the amount of \$286,600. The scope of work to be completed on the Main House and the Main House and Original Ell is as follows.

LCHIP-FUNDED SCOPE OF WORK:

- Main House

Moisture Mitigation

- Install perimeter drainage system
- Install gutters on north and south elevations and rear porch eaves
- Purchase and install sump pump
- Purchase and install dehumidifier

Interior - First Floor

- Complete rehabilitation substantially as described in the report entitled "*Bickford-Chesley House, Durham, NH Addendum*" prepared by Bedard Preservation & Restoration in May, 2023 and provided to LCHIP as an attachment to Recipient's 2023 grant application ("Addendum").

Interior - Second Floor

- Ceilings - treatment substantially as described in the Addendum.
- Flooring - temporarily remove floorboards, clean out bays. Floorboards are to be documented, labeled, and returned to their original location after work is complete.
- Rewire the second floor.
- Reinsulate the second floor.

- Main House and Original Ell

Foundation

- Reconstruct and/or repair brick and stone foundation, repoint.
- Reset granite pieces as needed.
- Replace perimeter sills, center floor girt, and rotten joists. Add support columns as needed.
- Level gravel floor in basement, pour concrete.
- Two chimneys: repair bases and fireboxes, repoint.

Exterior

- Clapboards: repair where possible, replace when deteriorated beyond the point of repair. Prime and paint.
- Porch: repair framing, floor, posts, trim, ceiling, and steps where possible, replace when deteriorated beyond the point of repair. Prime and paint.

Re: Resolution #2024-04 to Authorize Acceptance, and Expenditure of LCHIP Grant of \$286,600 for WHF

- Excluded: The installation of 27 new windows/sashes described in Recipient's 2023 grant application are specifically excluded from the LCHIP-funded scope of work.

On February 5, 2024, the Town Council scheduled a Public Hearing on the attached draft resolution for Monday, February 19, 2024. A notice of Public Hearing regarding this resolution was published in the *Foster's/Seacoast News* on , and was posted at the Town Hall, the Town website, Durham Public Library, and Public Works Department.

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-b III (b) states that for unanticipated moneys in an amount less than \$10,000, the board of selectmen shall post notice of the funds in the agenda and shall include notice in the minutes of the board of selectmen meeting in which such moneys are discussed. The acceptance of unanticipated moneys under this subparagraph shall be made in public session of any regular board of selectmen meeting."

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

NH LCHIP - \$286,600

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby Schedule a Public Hearing for Monday, February 19, 2024 on Resolution #2024-04 Authorizing the Acceptance and Expenditure of \$286,600 in Unanticipated Revenue From the NH Land and Community Heritage Investment Program (LCHIP) to Support the Rehabilitation of the 1804 Bickford-Chesley House at Wagon Hill Farm and Authorizing the Administrator to Sign Associated Documents.

RESOLUTION #2024-04 OF DURHAM, NEW HAMPSHIRE

RESOLUTION #2024-04 AUTHORIZING THE ACCEPTANCE AND EXPENDITURE OF \$286,600 IN UNANTICIPATED REVENUE FROM THE NH LAND AND COMMUNITY HERITAGE INVESTMENT PROGRAM (LCHIP) TO SUPPORT THE REHABILITATION OF THE 1804 BICKFORD-CHESLEY HOUSE AT WAGON HILL FARM AND AUTHORIZING THE ADMINISTRATOR TO SIGN ASSOCIATED DOCUMENTS

WHEREAS, the Town of Durham submitted an application, to the NH Land and Community Heritage Investment Program (LCHIP) for funds to support the rehabilitation of the 1804 Bickford-Chesley House at Wagon Hill Farm; and

WHEREAS, on December 11, 2023, the Town of Durham was informed that it had been awarded \$286,600 from LCHIP; and

WHEREAS, the Town has determined these allocated funds will be used for the purpose of rehabilitation of the Bickford-Chesley House at Wagon Hill Farm; 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, February 19, 2024, a duly posted and published Public Hearing was held by the Durham Town Council;

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 #2024-04 authorizing the acceptance and expenditure of

\$286,600 in unanticipated revenue from the NH Land and Community Heritage Investment Program (LCHIP) to support the rehabilitation of the 1804 Bickford-Chesley House at Wagon Hill Farm and authorizing the Administrator to sign associated documents.

PASSED AND ADOPTED this ____ day of **February, 2024** 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



TOWN OF DURHAM

8 Newmarket Road
Durham, NH 03824
Tel: 603-868-5571
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AGENDA ITEM: **#8D TS**

DATE: February 5, 2024

COUNCIL COMMUNICATION

INITIATED BY: Gail Jablonski, Business Manager
Todd I. Selig, Administrator

AGENDA ITEM: SHALL THE TOWN COUNCIL APPROVE ON FIRST READING ORDINANCE #2024-01 AMENDING CHAPTER 4 "ADMINISTRATIVE CODE", ARTICLE VI "PROCUREMENT" OF THE DURHAM TOWN CODE TO INCREASE THE THRESHOLD AMOUNTS FOR COMPETITIVE PURCHASING, PROFESSIONAL SERVICES; INCLUDE AN EXCEPTION FOR WORK ON HISTORIC PROPERTIES; AND ALLOWING SALE OF SURPLUS MATERIAL THROUGH ONLINE MARKETPLACES, AND SCHEDULE A PUBLIC HEARING FOR MONDAY, FEBRUARY 19, 2024?

CC PREPARED BY: Gail Jablonski, Business Manager

PRESENTED BY: Gail Jablonski, Business Manager
Todd I. Selig, Administrator

AGENDA DESCRIPTION:

Administrator Selig asked Business Manager Gail Jablonski to review the Town of Durham's current purchasing policy contained within the Administrator Code to determine if current purchasing authorization levels and required procedures should be amended since they have not been adjusted for annual inflation since 2020.

Upon reviewing the Consumer Price Index (CIP) from 2020 to 2023, Ms. Jablonski found that the rate of inflation during that time period has been approximately 19%. She also reviewed the purchasing history of the town over the last several years and believes that increasing the authorization limits will allow town departments greater flexibility.

Attached for the Council's review and consideration is a proposed ordinance recommending an increase in threshold numbers for competitive purchasing, professional services, and sale of surplus material within the Procurement Policy within the Administrative Code. In addition, an exception related to Historic Properties was added to Section 4-23. (Exceptions, Waivers, Standardization and Emergencies) and the use of online marketplaces was added to Section 4-24. (Sale of Surplus Material).

The Council may schedule a Public Hearing on the Ordinance, as presented, or with amendments, for Monday, February 19, 2024.

LEGAL AUTHORITY:

Durham Town Charter, Section 3.8 "Ordinances"

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

Included within the proposed ordinance.

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby move (as presented) (as amended) on First Reading Ordinance #2024-01 Amending Chapter 4 "Administrative Code", Article VI "Procurement" of the Durham Town Code to Increase the Threshold Amounts for Competitive Purchasing, Professional Services; Include an Exception for Work on Historic Properties; and allowing Sale of Surplus Material through Online Marketplaces, and schedules a public hearing for Monday, February 19, 2024.

ORDINANCE #2024-01 OF DURHAM, NEW HAMPSHIRE

AMENDING CHAPTER 4 “ADMINISTRATIVE CODE”, ARTICLE VI “PROCUREMENT” OF THE DURHAM TOWN CODE TO INCREASE THE THRESHOLD AMOUNTS FOR COMPETITIVE PURCHASING, PROFESSIONAL SERVICES; INCLUDING AN EXCEPTION FOR WORK ON HISTORIC PROPERTIES; AND ALLOWING SALE OF SURPLUS PROPERTY THROUGH ONLINE MARKETPLACES

WHEREAS, the current purchasing authorization levels and required procedures have not been adjusted for annual inflation since 2020; and

WHEREAS, town staff has reviewed the CPI from 2020 to 2023 and found that the rate of inflation during that time period has been approximately 19%; and

WHEREAS, town staff has reviewed the purchasing history of the town over the last several years and feel that increasing the authorization limits will allow town departments greater flexibility; and

WHEREAS, at its meeting on February 5, 2024, the Town Council moved this ordinance on First Reading and scheduled a Public Hearing for its meeting on Monday, February 19, 2024. A Public Hearing notice was published in the *Foster's/Seacoast Online* on _____. The notice was also posted on the outside bulletin board at the Town Hall, as well as at the Durham Public Library and Department of Public Works;

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 Ordinance #2024-01 and does hereby amend Chapter 4 “Administrative Code”, Article VI “Procurement” of the Durham Town Code to increase the threshold amounts for competitive purchasing, professional services; include an exception for work on historic properties; and allow sale of surplus property through online marketplaces.

Wording to be deleted is annotated with ~~strikeout~~ type. New wording is annotated with underscoring.

Article VI
PROCUREMENT

4-20. Competitive Purchasing

Except as hereinafter provided, every Town purchase or contract greater than ~~twenty-five thousand (\$25,000)~~ thirty thousand (\$30,000) dollars in amount shall be made only after the receipt by Town of publicly invited sealed competitive bids on uniform specifications. After recommendation from the department making the purchase, the Town Administrator shall award the contract to the lowest responsible bidder; quality, delivery, financial responsibility and guarantees of the bidders being equal. The Town Administrator may, in his/her discretion, reject any bid deemed insufficient or inadequate, or may reject all bids.

Except as hereafter provided, every Town purchase or contract of greater than ~~ten thousand (\$10,000)~~ twelve thousand (\$12,000) dollars but no more than ~~twenty-five thousand (\$25,000)~~ thirty thousand (\$30,000) dollars shall be made only after receipt by the Town of three (3) or more (if reasonably obtainable) competitive informal written quotations or phone quotations which are adequately documented.

Every purchase of ~~ten thousand (\$10,000)~~ twelve thousand (\$12,000) dollars or less shall be handled by the Town on as competitive a basis as is deemed reasonable and prudent.

Anything above to the contrary notwithstanding, all purchases or contracts in excess of ~~fifty-five thousand (\$55,000)~~ sixty-five thousand (\$65,000) dollars shall require Town Council approval by affirmative vote.

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 requirements of the above paragraphs. Nothing herein shall be construed to prevent joint bidding and contracting by the Town and other public jurisdictions, and in fact, such is encouraged. Likewise, where reasonable and practical, joint purchasing among Departments is encouraged.

4-21. Professional Services

Professional services contracts (architecture, engineering, construction management, risk management, financial and auditing and other professional services or consulting work) of ~~thirty thousand (\$30,000)~~ thirty-five thousand (\$35,000) dollars or more may be entered into after receiving proposals from various interested firms, evaluating those proposals and anticipated quality of service to be rendered, and Town Administrator recommendation to and approval by the Town Council. Such services of

less than ~~thirty thousand (\$30,000)~~ thirty-five thousand (\$35,000) dollars may be procured in a manner deemed reasonable and prudent by the Town Administrator.

4-22. Change Orders

Contract Change Orders are hereby authorized to be made where necessary by the Town Administrator but shall not exceed ten (10%) percent of the amount of the original contract unless specific Town Council approval is obtained.

4-23. Exceptions, Waivers, Standardization and Emergencies

Valid exceptions not subject to the above biddings requirements are utility purchases, legal services, medical, health and social services for Town employees, the purchase of insurance, financing of TANS, leases or similar financing mechanisms, maintenance contracts with manufacturers of equipment purchased or with suppliers of data processing software or where the Town decides to contract with non-profit organizations for the provision of health, welfare, social or recreational services for the Town and/or to the general public, professional services or work on structures listed or eligible to be listed on the National or State Historic register required or intended to meet US Secretary of the Interior's Standards for the Treatment of Historic Properties, or where the Town decides to contract with governmental agencies for the provision of governmental services.

Sealed, publicly invited competitive bids will not be required for purchases in any situation where a contractor or supplier has defaulted upon his or her obligations to the Town and there is present a security guaranteeing to the Town the performance of said obligation at no additional cost to the Town, over and above the original obligation. In such a case, the Town Administrator, with the approval of the Town Council, may renegotiate and award the contract to whomsoever he/she sees fit providing that said renegotiation and award does not exceed the amount contracted for in the original obligation.

The Town Council, on recommendation from the Town Administrator, may waive any of the above purchasing requirements in cases where it is deemed inadvisable to solicit bids because of a single source of supply or because of the need of standardization of the materials, supplies, equipment or services or for other stated reasons which the Town Council deems to be in the interest of the Town.

Where it is deemed appropriate to standardize on the procurement of materials, supplies, equipment or services, the Town Council shall so indicate by Resolution. The Town Business office shall maintain an up-to-date listing of such standardized items or services. The procurement of such standardized items or services will be exempt from the foregoing bidding requirements. Nevertheless, Town Departments will, when

reasonably possible, attempt to obtain competitive quotes from different suppliers, if any, for the standardized item or service.

In case of an accident or emergency, the Town Administrator may award contracts and make purchases for the purpose of repairing damages caused by the accident or meeting the public emergency without meeting the purchasing requirements of the above sections. In such cases the Town Administrator shall promptly file with the Town Council a report, which certifies the emergency nature of the incident and itemizes the purchases and their costs.

4-24. Sale of Surplus Material

The Town Administrator may authorize the sale of materials and equipment which he or she determines to be surplus to the needs of the Town where a single item or lot does not exceed ~~fifteen thousand (\$15,000)~~ **eighteen thousand (\$18,000)** dollars in book value. In cases where such item or lot exceeds ~~fifteen thousand (\$15,000)~~ **eighteen thousand (\$18,000)** dollars in book value, the Town Council shall approve the sale of such materials. All such surplus materials shall be disposed of by public auction, **online marketplaces**, or competitive quotations.

4-25. Assignment of Responsibility

The Responsibility for purchasing and contracting procedures shall rest with the Town Administrator or their designee.

PASSED AND ADOPTED by the Town Council of the Town of Durham this ___ day of **February, 2024** by ___ 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: **# 8E & 8F TS**

DATE: February 5, 2024

COUNCIL COMMUNICATION

INITIATED BY: Richard Reine, Public Works Director

AGENDA ITEM: SHALL THE TOWN COUNCIL, UPON RECOMMENDATION OF THE ADMINISTRATOR, AWARD THE CONSTRUCTION CONTRACT FOR THE WASTEWATER TREATMENT PLANT (WWTP) MAJOR COMPONENTS REHABILITATION AND REPLACEMENT PROJECT TO APEX CONSTRUCTION INC. OF SOMERSWORTH, NH FOR A TOTAL BID PRICE OF \$1,592,400 AND AUTHORIZE THE ADMINISTRATOR TO SIGN ASSOCIATED DOCUMENTS?

AND

SHALL THE TOWN COUNCIL, UPON RECOMMENDATION OF THE ADMINISTRATOR, AWARD THE CONSTRUCTION INSPECTION, CONTRACT ADMINISTRATION AND DESIGN FOR THE WASTEWATER TREATMENT PLANT (WWTP) MAJOR COMPONENTS REHABILITATION AND REPLACEMENT PROJECT TO ENVIRONMENTAL PARTNERS GROUP OF QUINCY, MA IN THE AMOUNT OF \$333,900 AND AUTHORIZE THE ADMINISTRATOR TO SIGN ASSOCIATED DOCUMENTS?

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

PRESENTED BY: Richard Reine, Public Works Director
April Talon, P.E., Town Engineer

AGENDA DESCRIPTION:

This request for approval to award a contract to Apex Construction of Somersworth, NH and Environmental Partners of Quincy, MA will allow Durham Public Works to begin the first and largest phase of the rehabilitation and replacement of major components at the Town's Wastewater Treatment Plant (WWTP) shown below which include:

1. Access Road "A" Retaining Wall and Stormwater Management Facilities (future construction Phase 2)

2. Pipe Gallery and secondary clarifier coatings (future construction phase 2)
3. Primary Clarifiers (included in Phase I Base Bid)
4. Aeration Tank - Air header and supports (included in Phase I as Bid Alternates A & B)
5. Secondary Clarifiers (included Phase 1 Base Bid)



The treatment plant underwent a substantial process upgrade in the past decade when the secondary treatment system's aeration basins were modified to the 4-Stage Bardenpho process. Subsequent to that in 2021, the EPA issued the Great Bay Total Nitrogen General Permit for the Town of Durham and 13 eligible wastewater treatment facilities (WWTFs) that discharge treated wastewater containing nitrogen within the Great Bay. The Town's Permit became effective on February 1, 2021. The permit establishes total nitrogen effluent limits, monitoring requirements, reporting requirements and standard conditions for permittees. The discharge of all pollutants, other than nitrogen, continues to be authorized by Durham's individual NPDES permit.

These wastewater process improvements have resulted in extremely effective nitrogen removal and have enabled the Town to achieve permit compliance for the foreseeable future under the Great Bay Total Nitrogen General Permit, at current and projected future flows, without the need for additional nutrient removal upgrades.

In 2021 Durham Public Works completed a preliminary assessment of the major treatment plant process components which identified several areas of deficiency, requiring replacement and rehabilitation. This included the facility's primary and

secondary clarifiers, aeration tank air header pipes, as well as completing concrete repairs for the underground pipe gallery tunnel, the retaining wall adjacent to the aeration basins, stormwater management facilities and exterior surfaces of the control building.

Following the results of this assessment the Town worked closely with University of New Hampshire representatives to communicate the critical need for this project to ensure their support, including the University's 2/3rd cost allocation of funding for this project. Following concurrence from UNH, Durham Public Works utilized a Qualifications Based Selection process (QBS) and choose Environmental Partners Group, to assist in the design and permitting efforts for the Wastewater Treatment Plant Major Components Rehabilitation and Replacement Project. The Town Council approved the design contract on July 11th, 2022, and the design effort commenced.

The Primary Clarifiers are original to the facility and elements have been repaired and/or replaced over their thirty years of service. The clarifiers are cast-in-place concrete basins adjacent to the headworks building. The clarifiers have a chain and flight sludge and scum collection system with manually actuated influent gates, adjustable scum skimmers, and fiberglass effluent weirs. The solids collection system has various metal framing and supports mounted on the basin walls and floors and the system's drives/motors are located outside on platforms at the head of each basin. The sludge flights run along steel rails embedded in the concrete floor of the basins and are severely worn. The exposed concrete walls have a deteriorating paint coating, and several expansion joints are visible along the intermediate wall between the two basins. The coating system applied to the influent channel is also failing. Due to the clarifiers' age and condition, rehabilitation of the clarifiers is necessary.



Primary Clarifier showing chain and flight collection system.

The concrete secondary clarifier basins were originally constructed in the late 1970s. Improvements were completed in 2005 and included concrete tank rehabilitation/reconstruction and repairs. The internal mechanisms, including the center column and other steel components were manufactured by EIMCO. Each clarifier has an access bridge, center column, drive, influent well with baffles, scum

collection, fiberglass effluent weirs, and sludge collection scrapers. Portions of the clarifier internal mechanisms were replaced as part of a facility upgrade in 2005. Steel mechanism components below the water line of both tanks are experiencing significant rusting/corrosion. This includes the center column, influent well, influent baffle, plow blade, scum blade, truss, scum trough, and connections. The access bridge, bridge beam, and aluminum handrails all appear to be in good condition with original galvanizing coating intact. Given the condition of the steel components, and the age of the clarifiers, which are nearing the end of their expected life of 20 years, a full replacement of all wetted components is required.



Secondary Clarifier with extensive corrosion. Note significant corroded/rusted material that fell off the mechanism shown on floor of clarifier.

The Pipe Gallery was constructed as part of the 1977 upgrade and connects the Control Building to the Pump Building. A joint in the floor slab at the connection of the Pipe Gallery to the Control Building location appears to have failed, allowing groundwater to infiltrate up into the space. This water intrusion and seeping along construction joints where the underground pipe gallery/tunnel extends from the control building towards the pump building is an ongoing concern. A future phase will include waterproofing to mitigate the groundwater intrusion through the construction joint and design of these improvements.



Pipe Gallery showing water intrusion at ceiling joint.

The retaining wall was originally constructed around 1977. A section of the wall from the expansion joint near the stairs to the next construction joint (east side) has shifted. A large crack is present along the top face of the wall. If not addressed, the structural integrity of the wall will continue to degrade until it fails.

The contributing root cause of the wall failure is unrelieved hydrostatic pressure behind the wall. To eliminate this ongoing issue, the facility's stormwater management system has been evaluated. The Wastewater Treatment Facility's stormwater management system discharges to the Oyster River, located to the south of the treatment plant. The Oyster River is classified by the New Hampshire Department of Environmental Services (NHDES) as an impaired water body under the State's 2022 303(d) list. The latest update to the Town of Durham's Municipal Separate Storm Sewer System (MS4) Permit (2017) requires the installation of best management practices (BMPs) in catchment areas draining to impaired waters. Improvements in non-point source pollutants has also been identified within the provisions of the Great Bay Total Nitrogen General Permit's Adaptive Management Framework which regulates Durham's wastewater discharge. The existing drainage system at the facility consists of grey infrastructure, including catch basins, piping, manholes, and outfalls. Untreated site runoff is conveyed primarily through the existing drainage system and discharges to one of the five (5) outfalls. Because of this, the site is a prime candidate for BMP retrofits for stormwater quality improvements. Potential recommended improvements to the stormwater system have been identified and may include:

- Gravel Trenches
- Pre-Treatment Swales
- Water Quality Inlets
- Subsurface Detention Chambers
- Sediment Forebays
- Rain Gardens and
- Deep Sump Catch Basins

Stormwater system improvements for treatment, conveyance, infiltration, and water quality are proposed to be designed as part of this effort, with bidding and construction planned in a future Phase 2.

In addition, there are several locations of exterior concrete deterioration on the control building and headworks exterior surfaces. Repairs to these damaged surfaces will be included in a future Phase 2 contract as well.



Retaining Wall requiring repair.



Control Building exhibiting concrete failure.

The aeration tanks used for nutrient treatment contain two 6-inch stainless steel air header pipes which run horizontally along the top portion of each of the four aeration tanks. The horizontal pipe runs (as well as the vertical pipe connections below the normal operating water level) date back to a 1977 upgrade and are corroded. The pipe coatings have come off in several locations, and the visible pipe exhibits evidence of significant corrosion. Similarly, the metal wall-mounted pipe supports are exhibiting signs of corrosion. The Phase 1 contract bid alternates A & B include rehabilitation and replacement of the horizontal runs of air header piping, vertical piping and pipe supports.



Aeration Tank showing corroded header and pipe supports.

CONTRACT APPROVAL:

Sealed bids for the WWTP Major Component Rehabilitation and Replacement contract were received at the Durham Public Works campus on January 11, 2024, at 1:00 p.m. Bids were received from five (5) contractors. Environmental Partners Group checked the bid proposals for completeness and accuracy, and consistency with the Contract Documents, the provisions and requirements of the New Hampshire Department of Environmental Services (NHDES) authorization to bid, and the Town of Durham purchasing policies.

The bid was structured to include a base bid containing the primary and secondary clarifier work and two bid alternates A & B, each containing the aeration tank air header and piping replacement in aeration tanks 1 and 2, and 3 and 4, respectively. Below is a summary of the bids received.

Company	Total Base Bid	Total Add Alternate A	Total Add Alternate B	Total Base Bid + Add Alternate A	Total Base Bid + Add Alternate A and B
Apex Construction Inc.	\$1,452,400.00	\$70,000.00	\$70,000.00	\$1,522,400.00	\$1,592,400.00
Penta Corporation	\$1,459,400.00	\$69,000.00	\$69,000.00	\$1,528,400.00	\$1,597,400.00
T Buck Construction Inc.	\$1,665,111.00	\$66,000.00	\$66,000.00	\$1,731,111.00	\$1,797,111.00
W&S CMR	\$1,750,764.00	\$135,789.00	\$135,789.00	\$1,886,553.00	\$2,022,342.00
Northeast Earth Mechanics	\$1,602,100.00	\$260,000.00	\$260,000.00	\$1,862,100.00	\$2,122,100.00

As required by the bid documents, Apex submitted references with their bid. Environmental Partners Group contacted four (4) of Apex's submitted references for projects that include wastewater treatment facility upgrades and/or improvements. References reported having very positive experiences with Apex, referring to them as a high-quality contractor that is easy to work with and they would work with again. Additionally, Durham Public Works has recently worked with Apex on the Wastewater Treatment Plant Odor Control improvements project that was completed in June 2023 and the Technology Driver Water Booster Pump Station project completed in 2024 and found them to be a capable and responsive General Contractor.

Based on the information provided herein, the Project Team has determined that Apex is the lowest responsible and eligible bidder. As part of a Qualifications based selection process, Environmental Partners Group was selected in July of 2022, following Town Council approval to develop project design plans and bidding documents. The scope of work on which the consultant teams were evaluated during the selection process included construction phase services (i.e. contract administration and resident inspection). Environmental Partners Group demonstrated strong capabilities in all areas and has performed very well during the design and permitting phase. As a result, the Department recommends the award of the Major Components Rehabilitation and Replacement Project to Apex Construction Inc. with Construction Phase Engineering Services, to include resident project inspection, design, and contract administration, awarded to Environmental Partners Group.

LEGAL AUTHORITY:

N/A

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

Const. Contract Amount - Apex Const. Inc.	\$1,592,400
Const. Inspection, Design and Contract Admin. Amount - Env. Partners	\$ <u>333,900</u>
	\$1,926,300

Funding sources:

PROJECT	ACCOUNT	BUDGETED	EXPENDED/ ENCUMBERED TO DATE	REQUESTED	BALANCE
WWTP Major Components Rehabilitation FY2023	07-2234-360-36-000	\$2,700,000	\$0	\$1,926,300	\$ 773,700
TOTAL REQUESTED				\$1,926,300	

Durham's 1/3 Share = \$654,942
 UNH's 2/3 Share = \$1,271,358

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION #1:

The Town Council, Upon Recommendation of the Administrator, does hereby Award the Construction Contract for the Wastewater Treatment Plant (WWTP) Major Components Rehabilitation and Replacement Project to Apex Construction Inc. of Somersworth, NH for a Total Bid Price of \$1,592,400 and Authorizes the Administrator to Sign Associated Documents.

MOTION #2:

The Town Council, Upon Recommendation of the Administrator, does hereby Award the Construction Inspection, Contract Administration and Design for the Wastewater Treatment Plant (WWTP) Major Components Rehabilitation and Replacement Project to Environmental Partners Group of Quincy, MA in the amount of \$333,900 and Authorizes the Administrator to Sign Associated Documents.



TOWN OF DURHAM

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AGENDA ITEM: **#8G TS**

DATE: February 5, 2024

COUNCIL COMMUNICATION

INITIATED BY: Jim Rice, Assessor

AGENDA ITEM: SHALL THE TOWN COUNCIL ACCEPT THE RECOMMENDATIONS OF THE TOWN ASSESSOR AND ADMINISTRATOR RELATIVE TO FY 2023 PROPERTY TAX ABATEMENT REQUESTS IN THE TOTAL AMOUNT OF \$12,848.39?

CC PREPARED BY: Jim Rice, Assessor

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

AGENDA DESCRIPTION:

Each year the Town receives requests for property tax abatements. The deadline for filing abatement requests is March 1, 2024. The Town must respond to the applicants in writing by July 1, 2024, 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. Cartoceti & LaDouceur - 16 Laurel Lane

Recommendation: Deny (for Tax Year 2023). The Assessor recommends granting the abatement request be denied. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

2. Harling - 14 Littlehale Road

Recommendation: GRANT (for Tax Year 2023). The Assessor recommends granting the abatement request in the amount of \$69.67 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

3. Johns - 90 Bagdad Road

Recommendation: DENY (for Tax Year 2023). The Assessor recommends denying the abatement request. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

4. Kleinmann - 267 Durham Point Road

Recommendation: GRANT (for Tax Year 2023). The Assessor recommends granting the abatement request in the amount of \$1,287.19 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

5. Langley - 234 Longmarsh Road

Recommendation: GRANT (for Tax Year 2023). The Assessor recommends granting the abatement request in the amount of \$104.20 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

6. Mazzola - 56 Wiswall Road

Recommendation: GRANT (for Tax Year 2023). The Assessor recommends granting the abatement request in the amount of \$2,117.31 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

7. Menary - 27 Mill Pond Road

Recommendation: GRANT (for Tax Year 2023). The assessor recommends granting the abatement request in the amount of \$1,009.21 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

8. Mu & Wang – 54 Oyster River Road

Recommendation: GRANT (for Tax Year 2023). The Assessor recommends granting the abatement request in the amount of \$481.39 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

9. O’Leary – 19 Orchard Drive

Recommendation: GRANT (for Tax Year 2023). The Assessor recommends granting the abatement request in the amount of \$438.77 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

10. Pierce – 18 Surrey Lane

Recommendation: GRANT (for Tax Year 2023). The Assessor recommends granting the abatement request in the amount of \$1,548.46 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

11. Pokoski – 333 Lee Hook Road

Recommendation: GRANT (for Tax Year 2023). The Assessor recommends granting the abatement request in the amount of \$3,659.96 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

12. Ryan – 269 Durham Point Road

Recommendation: DENY (for Tax Year 2023). The Assessor recommends denying the abatement request. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

13. Shaw – 101 Madbury Road

Recommendation: GRANT (for Tax Year 2023). The Assessor recommends granting the abatement request in the amount of \$321.59 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

14. Smalley – 106 Newmarket Road

Recommendation: GRANT (for Tax Year 2023). The Assessor recommends granting the abatement request in the amount of \$97.94 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

15. Xu & Jing - 3 Strout Lane

Recommendation: GRANT (for Tax Year 2023). The Assessor recommends granting the abatement request in the amount of \$1,712.70 including interest. See attached abatement recommendation from the assessor outlining the reasons for granting this request.

LEGAL AUTHORITY:

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

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

As part of the FY 2024 budget, the Town of Durham has appropriated \$125,000 to be used for tax abatement/appeal purposes. To date, the Town has abated \$0 to taxpayers who have appealed their assessments with the municipality, to the Board of Tax and Land Appeals or Superior Court.

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby accept the recommendations of the Town Assessor and Administrator relative to FY 2023 Property Tax abatement requests in the total amount of \$12,848.39.



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

ABATEMENT RECOMMENDATION

DATE: January 18, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Andrew Cartoceti
Elise Ladouceur
16 Laurel Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 16 Laurel Lane, Durham, NH 03824

PID: 114-36

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: December 11, 2023

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

ASSESSMENT APPEALED: \$926,200

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.**



REASON FOR APPEAL: The owners have applied for an abatement of their 2023 property taxes because their new assessment (from the 2023 revaluation) of \$926,200 is the highest on Laurel Drive. The property has water frontage on Oyster River (above the Mill Pond Dam) and was purchased 5/11/22 for \$995,000. The owners state that they had been searching for a house for three years and “overpaid” for the property because they bought it at the height of the real estate market. The owners submitted four properties on Laurel Lane (two of which do not have water frontage) as comparisons with their abatement application.

ASSESSORS COMMENTS: The subject property was originally constructed in 1968 and has undergone numerous additions and renovations over the years. The house is comprised of approximately 2,824 sf above grade, and 1,264 sf finished basement. The house is sited on 4.10 acres with approximately 490’ frontage on Oyster River. The property also has an in-ground pool.

During my interior inspection of the property with the owners on 1/11/24, some minor deferred maintenance was observed. Overall, the house is in very good condition for its age.

RECOMMENDATION: I recommend their abatement request be denied.

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

RECEIVED
Town of Durham

TAX YEAR APPEALED 2023

DEC 11 2023

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 received by an overnight delivery service.

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

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

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

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

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

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

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Elise LaDouceur and Andrew Cartoceti

Mailing Address: 16 Laurel Ln

Telephone Number(s): (Work) 4436298883 (Home) 4436298883

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

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

Name(s): n/a

Mailing Address: _____

Telephone 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>
114-36-1-1-1	16 Laurel Ln, Durham NH		\$926,200

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

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# 117 / 36/0 0/0 Appeal Year Market Value \$ \$762,600

Town Parcel ID# 114 / 39/0 0/0 Appeal Year Market Value \$ \$644,700

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

See attached letter and supporting documents.

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: 12/11/23


(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

RECEIVED
Town of Durham

DEC 11 2023

December 11, 2023

Planning, Zoning
and Assessing

Dear Town of Durham,

Our home, 16 Laurel Ln, had a 2023 valuation that was substantially higher (average of \$200K above) than any of our neighbors on our street with similar properties (see table below). I attached the 2023 valuation for 4 of our neighbors with similar properties, as well as our valuation. We overpaid substantially for our house in 2022 as we bought in the height of the market and were desperate after trying to buy a home for 3 years; we will never be able to recoup this price for our home as this was a market aberration. All comparative properties on our street have 2023 valuations that are substantially (>\$100K) lower than our valuation.

Address Laurel Ln	Parcel ID	Year built	Sq ft living	Bed/bath	Acres	2023 valuation
16	114/ / 36/0 0/0	1968	2,824	3/3	4.1	\$926K
6	114/ / 39/0 0/0	1980	2,659	4/2	3.7	\$664K
7	114/ / 33/0 0/0	1971	2,696	4/2	2.9	\$642K
28	117/ / 36/0 0/0	1976	2,724	3/3	3.9	\$762K
12	114/ / 37/0 0/0	1964	3,371	4/3	4.1	\$806K

Thank you so much for your consideration.

Sincerely,

Elise LaDouceur
Andrew Cartoceti

Elise LaDouceur 12/11/23
A Cartoceti 12/11/23

Homeowner's of 16 Laurel Ln, Durham NH 03824



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

ABATEMENT RECOMMENDATION

DATE: January 12, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Kurt T. & Lisa Q. Harling
14 Littlehale Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 14 Littlehale Road, Durham, NH 03824

PID: 104-31

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: December 4, 2023

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

ASSESSMENT APPEALED: \$466,200

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.**



REASON FOR APPEAL: The owners have applied for an abatement of their 2023 property taxes because the partially finished basement area was damaged in the 2010 flood, was never rebuilt, and is only used for storage.

ASSESSORS COMMENTS: After inspecting the interior of the basement area in question with Mr. Harling on 12/11/23, it was noted that there was some damage sustained due to flooding and that the drywall was never repaired.

RECOMMENDATION: I recommend applying curable functional depreciation for the water damage which reduces the overall assessment from \$466,200 to \$462,900 and granting an abatement for the assessed value difference of \$3,300. This calculates to an abatement of **\$69.67** including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Harling
PID 104-31
Address 14 Littlehale

WHAT WAS TAXED

Total Assessed Value	284,300	466,200
Exemption (solar,)	-	-
Value Tax Applied To:	<u>284,300.00</u>	<u>466,200.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109812	111311
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/12/2023	12/4/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480
tax will be roughly	4,129.46	9,547.78

Resulting in Taxes of:		
Town	1,157.00	2,681.00
County	401.00	821.00
Local School	2,354.00	5,399.00
State School	<u>217.00</u>	<u>648.00</u>
Tax Calculated	4,129.00	9,549.00
Less Credit & 1st Bill is the Amount Billed:	4,129.00	5,420.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	284,300	462,900
Exemption (solar,)	-	-
Value Tax Applied To:	<u>284,300.00</u>	<u>462,900.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109812	111311
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/12/2023	12/4/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480
tax will be roughly	4,129.46	9,480.19

Resulting in Taxes of:		
Town	1,157.00	2,662.00
County	401.00	815.00
Local School	2,354.00	5,360.00
State School	<u>217.00</u>	<u>643.00</u>
Tax Calculated	4,129.00	9,480.00
Less Credit & 1st Bill is the Amount Billed:	4,129.00	5,351.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	69.00
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%
Enter Date Town will Payback	3/1/2024	3/1/2024
Number of Days of Interest =	263	88
Interest Payable	-	0.67
Less Previously Abated Amount of	-	-
Total To Be Abated	-	69.67

69.00 = To Be Abated

0.67 = Interest Owed

69.67

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

TAX YEAR APPEALED 2023

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 received by an overnight delivery service.

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

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

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

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

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

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

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Lisa and Kurt Harling

Mailing Address: 14 Littlehale Rd. Durham, NH 03824

Telephone Number(s): (Work) 603-285-5832 (Home) 603-868-6811

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)'s 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>
104-31-0-0-0,	14 Littlehale Rd,	Residential,	\$466,200
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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. 379 (1978).

(Attach additional sheets if needed.)

In the assessment, there is Basement, Finished. It has listed a 210 Floor area. There used to be a 236 sq. ft playroom in a finished area of the basement.

In the May 2010 floods this finished area was ruined and not rebuilt. It is now used for typical basement storage and occasional exercise.

When Kurt met earlier in 2003 at our house w/ the town engineer, the one contacted by the town, I told him about that and asked him if he wanted to see that area in the basement.

He said "It was not necessary to look at it" and made some notes on his sheets. We did not expect to see the finished portion in the appraisal sheet when we reviewed it. See section F.

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# 104-31-0-0-0 Appeal Year Market Value \$ 466,200

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

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

We respectfully request the following:

1. Remove the finished portion of the basement from our assessment and recalculate the property taxes.
2. Our property taxes for 2023 have been paid, so please refund appropriately.
3. Can previous years be refunded?

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Date: 12/3/2023

Ant Harling
(Signature)

Yisa Harling
(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 to be set on file (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. It states: the municipality shall review the application and shall grant or deny the application in writing by July 1 after notice of assessment.

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



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

ABATEMENT RECOMMENDATION

DATE: January 11, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Thanh T. Johns Revocable Trust
90 Bagdad Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 90 Bagdad Road, Durham, NH 03824

PID: 209-11

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: December 21, 2023

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

ASSESSMENT APPEALED: \$586,500

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.**



REASON FOR APPEAL: The owners have applied for an abatement of their 2023 property taxes because the assessment card indicates there is living space above the attached garage, when there is not. An interior inspection was not conducted during the 2023 revaluation.

ASSESSORS COMMENTS: After inspecting the interior of the house on 12/21/23 with the property owners, it was noted that the area above the garage is unfinished and is used for storage. It was also noted that in the basement, the area under the 10x22 section has an unfinished basement that can be used for storage, even though it does not have a full basement story height due to granite ledge that was not removed when the house was originally constructed. This was not accounted for on the assessment card. Also, the area under the 10x12 section has unfinished storage not accounted for, and the 14x24 finished basement area is comprised of roughly finished drywall, no ceiling and wall to wall carpet. Lastly, the assessment card indicates this house is of average quality construction, materials, and architectural design. My inspection revealed that from the outside, this house is deceiving and is of above average quality.

RECOMMENDATION: I recommend adjusting for these discrepancies which increases the overall assessment from \$586,500 to \$591,500 and **DENY** their abatement request.

RECEIVED
Municipality of Durham

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2023

DEC 21 2023

INSTRUCTIONS

Administration Office

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

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

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

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

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

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

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

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

RECEIVED
Town of Durham
303
Administration Office

FOR MUNICIPALITY USE ONLY: Town File No.: _____ Taxpayer Name: _____
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TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): THANH T. Johns Rev. TRUST
Mailing Address: 90 Bardsd Rd., Durham, N.H. 03824
603-868-5994
Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

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

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

Name(s): N/A
Mailing Address: _____
Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>209-11</u>	<u>90 Bardsd Rd</u>	<u>Residence</u>	<u>\$ 526,500</u>

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

NO FISH ABOVE GARAGE.

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# 209-11 Appeal Year Market Value \$ 575,000

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

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

Date: 12/19/23


(Signature)

Thank T. Johns
(Print Name)

(Signature)

(Print Name)

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

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

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

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

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

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

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

Remarks:

Date: _____

 (Selectmen/Assessor Signature)

 (Selectmen/Assessor Signature)

 (Selectmen/Assessor Signature)

 (Selectmen/Assessor Signature)



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

ABATEMENT RECOMMENDATION

DATE: January 12, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Ralph & Elisabeth Kleinmann Revocable Joint Trust
267 Durham Point Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 267 Durham Point Road, Durham, NH 03824

PID: 227-4

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: January 2, 2024

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

ASSESSMENT APPEALED: \$1,171,000

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 owners have applied for an abatement of their 2023 property taxes because of the 2023 revaluation, the living space above the detached garage has changed from 648 sf to 864 sf. Also, the property has a shared driveway with the abutting property (265 Durham Point Road) that is unaccounted for in the assessment, and the house is narrow in width (15') thereby creating "space limitations".

ASSESSORS COMMENTS: I have inspected this property and the abutting properties in the past for abatement purposes, and am very familiar with the area, its easement, and encumbrances. With regards to the detached garage with living space above, the above photo shows that the second floor has a gambrel style roof and not a full upper floor as indicated in the assessment card. This story height was changed during the 2023 revaluation and is incorrect. The story height should be a three-quarter story height as it has been in the past.

Regarding the shared driveway, Municipal Resources Inc. removed the depreciation of 5% for the shared driveway with the abutter but did not on the abutting property. I recommend reinstating it to the subject property.

Briefly, the original house on this property was demolished in 2006 and the current house was constructed in 2007 with a one-car attached garage. In 2016, the garage was converted into living space and another on-car attached garage was constructed. The assessment card indicates the house is in "very good" condition for its age, yet it is only 17 years old. Considering that no other improvements have been made to the property, the house is in average condition for its age because it is relatively new.

The subject property is a two bedroom, two bath house comprised of 1,613 square feet. Although the house may be narrow in design, I don't believe it is detrimental to the marketability of the house given its location overlooking Great Bay.

RECOMMENDATION: I recommend adjusting for these discrepancies, which reduces the overall assessment from \$1,171,000 to \$1,108,700 and granting an abatement for the assessed value difference of \$62,300. This calculates to an abatement of **\$1,287.19** including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Kleinmann
PID 227-4
Address 267 Durham Point Road

WHAT WAS TAXED

Total Assessed Value	670,900	1,171,000
Exemption (solar,)	-	-
Value Tax Applied To:	<u>670,900.00</u>	<u>1,171,000.00</u>

Credit (veterans,)	-	-
Tax Bill#:	108694	112421
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/20/2023	12/12/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 9,744.82 23,982.08

Resulting in Taxes of:		
Town	2,731.00	6,733.00
County	946.00	2,061.00
Local School	5,555.00	13,560.00
State School	<u>513.00</u>	<u>1,628.00</u>
Tax Calculated	9,745.00	23,982.00

Less Credit & 1st Bill
is the Amount Billed: 9,745.00 14,237.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	670,900	1,108,700
Exemption (solar,)	-	-
Value Tax Applied To:	<u>670,900.00</u>	<u>1,108,700.00</u>

Credit (veterans,)	-	-
Tax Bill#:	108694	112421
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/20/2023	12/12/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 9,744.82 22,706.18

Resulting in Taxes of:		
Town	2,731.00	6,375.00
County	946.00	1,951.00
Local School	5,555.00	12,839.00
State School	<u>513.00</u>	<u>1,541.00</u>
Tax Calculated	9,745.00	22,706.00

Less Credit & 1st Bill
is the Amount Billed: 9,745.00 12,961.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,276.00
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%
Enter Date Town will Payback	3/1/2024	3/1/2024
Number of Days of Interest =	255	80
Interest Payable	-	11.19
Less Previously Abated Amount of	-	-
Total To Be Abated	-	1,287.19

1,276.00 = To Be Abated

11.19 = Interest Owed

1,287.19

RECEIVED
Town of Durham

JAN 02 2024

Planning, Zoning
and Assessing

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): Ralph Kleinmann, Elisabeth Kleinmann

Mailing Address: 267 Durham Point Road Durham, NH 03824

Telephone Number(s): (Work) _____ (Home) 603-781-9690

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>
1757	267 Durham Pt. Rd.	Single Family	\$1,171,000

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

(1) Physical Data: "Upper Story" for detached "Garage w/ Living Area" was changed to 864 sf (Eff Area). This should have stayed at 648 sf as this is a "Three Quarter Story".

(2) Property value is disproportionate to neighbors when considering "functional obsolescence" of house (because of narrow depth).

(3) Property value is disproportionate to neighbors when considering encumbrances on the land.

Additional details for (2) and (3) above are provided in Sections F and G.

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# 1757 Appeal Year Market Value \$ \$1,010,000

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

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

Adjust for: physical data error mentioned in Sect E, and for land encumbrances on privacy (previously approved in 2019 abatement): My property abuts common land for waterfront access that is used by members of subdivision. My property also has a shared driveway with abutting lot PID 1758 (265 Durham Pt Rd).
Most significant adjustment is for functional obsolescence of house based on narrow depth (14' inside) for > \$1M valued property. Any future buyer would immediately realize real space limitations where a DR table does not fit, anywhere, as one example. Minimum of \$200k investment required to correct this.

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
1759	263 Durham Pt Rd	2023 assessment		\$1,125,700

#1759 is example of property in same subdivision with lower assessment and without the functional obsolescence of my house/property

1759	263 Durham Pt Rd	2023 assessment		\$684k land
1755	271 Durham Pt Rd	2023 assessment		\$664k land

#1759 + #1755 are in same subdivision with similar or lower land assessments without the encumbrances on privacy of my land/property

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: 1/2/2024

Ralph Kleinmann
(Signature)

Elisabeth Kleinmann
(Signature)

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

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

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

Date: _____

(Representative's Signature)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12



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

ABATEMENT RECOMMENDATION

DATE: January 12, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: David E. & Donna L. Langley Revocable Trust
234 Longmarsh Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 234 Longmarsh Road, Durham, NH 03824

PID: 218-69

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: January 10, 2024

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

ASSESSMENT APPEALED: \$536,400

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 owners have applied for an abatement of their 2023 property taxes because the solar exemption amount on their assessment card was incorrect. The exemption should have been \$24,000 rather than \$19,200.

RECOMMENDATION: I recommend adjusting for this discrepancy and granting an abatement which calculates to an abatement of **\$104.20** including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Langley
PID 218-69
Address 234 Longmarsh Road

WHAT WAS TAXED

Total Assessed Value	319,083	516,652
Exemption (solar,)	<u>19,200.00</u>	<u>19,200.00</u>
Value Tax Applied To:	319,083.00	497,452.00

Credit (veterans,)	-	-
Tax Bill#:	109385	110883
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/8/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 4,634.68 10,187.82

Resulting in Taxes of:		
Town	1,299.00	2,860.00
County	450.00	876.00
Local School	2,642.00	5,760.00
State School	<u>244.00</u>	<u>691.00</u>
Tax Calculated	4,635.00	10,187.00

Less Credit & 1st Bill
is the Amount Billed: 4,635.00 5,552.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	319,083	516,652
Exemption (solar,)	<u>24,000.00</u>	<u>24,000.00</u>
Value Tax Applied To:	295,083.00	492,652.00

Credit (veterans,)	-	-
Tax Bill#:	109385	110883
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/8/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 4,286.08 10,089.51

Resulting in Taxes of:		
Town	1,201.00	2,833.00
County	416.00	867.00
Local School	2,443.00	5,705.00
State School	<u>226.00</u>	<u>685.00</u>
Tax Calculated	4,286.00	10,090.00

Less Credit & 1st Bill
is the Amount Billed: 4,286.00 5,804.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	349.00	(252.00)
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%
Enter Date Town will Payback	3/1/2024	3/1/2024
Number of Days of Interest =	249	84
Interest Payable	9.52	(2.32)
Less Previously Abated Amount of		
Total To Be Abated	358.52	(254.32)

97.00 = To Be Abated

7.20 = Interest Owed

104.20

RECEIVED
TAXPAYER'S
Town of Durham

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

JAN 13 2024

TAX YEAR APPEALED 2023

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 received by an overnight delivery service.

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

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

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

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- 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: _____

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): David E & Donna L Langley Revocable Trusts

Mailing Address: 234 Longmarsh Rd

Telephone Nos.: (Home) _____ (Cell) ⁶⁰³⁻³⁹⁷⁻2416 (Work) _____ (Email) dlangley2468@comcast.net
_{L Donna → Donna}

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

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

Name(s): _____

Mailing Address: _____

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

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>218-69-0-0-0</u>	<u>234 Longmarsh Rd</u>	<u>SPR</u>	<u>516,652</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>
218-64-0-0-0	Longmarsh N	Vacant	911

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.)

Exemption Amount for solar panels = 19,200
Assessed Value of solar panels = 24,000
? Wouldn't exemption Amount be 24,000 instead of 19,200?

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 \$ n/a
Town Parcel ID# _____ Appeal Year Market Value \$ n/a

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

Application addresses amount of solar exemption

SECTION G. Sales, Rental and/or Assessment Comparisons

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

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
<u>n/a</u>				

SECTION H. Certification by Party(ies) Applying

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

Date: Jan 7, 2024

Donna E. Langley
(Signature)

Donna E. Langley
(Print Name)

Donna E. Langley
(Signature)

David E. Langley
(Print Name)

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

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

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

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

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



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

ABATEMENT RECOMMENDATION

DATE: January 17, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Matthew & Michele Mazolla
56 Wiswall Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 56 Wiswall Road, Durham, NH 03824

PID: 223-29

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: December 21, 2023

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

ASSESSMENT APPEALED: \$778,600

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 owners have applied for an abatement of their 2023 property taxes because the finished mudroom between the house and garage and the finished “game room” above the garage are not heated. Also, there is a driveway easement on the property that benefits the abutter (PID 223-28). Lastly, the owners do not believe the house is in very good condition for its age as indicated on the assessment card.

ASSESSORS COMMENTS: The subject property consists of a modular style house constructed in 2003 with several later additions i.e. attached mudroom, garage, porch, wrap-around deck (not shown in photo) and partially finished basement. The house is sited on 3.5 acres with approximately 825’ frontage on the Lamprey River (above the dam).

RECOMMENDATION: Based on my interior inspection with the owner on 1/17/2024, I recommend applying 3% curable functional depreciation for the lack of heat in the mudroom and game room and changing the overall condition of the house from “very good” to “good”. Also, two adjustments were applied to the homesite for having frontage on the river, one of which was in error. I also recommend applying a land condition adjustment to the homesite for the driveway easement. Adjusting for these discrepancies reduces the overall assessment from \$778,600 to \$676,100. I recommend granting their abatement request for the assessed difference of \$102,500. This calculates to an abatement of **\$2,113.28** including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Mazzola
PID 223-29
Address 56 Wiswall Road

WHAT WAS TAXED

Total Assessed Value	473,300	778,600
Exemption (solar,)	-	-
Value Tax Applied To:	<u>473,300.00</u>	<u>778,600.00</u>

Credit (veterans,)	-	-
Tax Bill#:	108561	112290
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/8/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	<u>14.525</u>	<u>20.480</u>
tax will be roughly	6,874.68	15,945.73

Resulting in Taxes of:		
Town	1,926.00	4,477.00
County	667.00	1,370.00
Local School	3,919.00	9,016.00
State School	362.00	1,082.00
Tax Calculated	<u>6,874.00</u>	<u>15,945.00</u>
Less Credit & 1st Bill is the Amount Billed:	6,945.00	9,000.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	473,300	676,100
Exemption (solar,)	-	-
Value Tax Applied To:	<u>473,300.00</u>	<u>676,100.00</u>

Credit (veterans,)	-	-
Tax Bill#:	108561	112290
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/8/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	<u>14.525</u>	<u>20.480</u>
tax will be roughly	6,874.68	13,846.53

Resulting in Taxes of:		
Town	1,926.00	3,888.00
County	667.00	1,190.00
Local School	3,919.00	7,829.00
State School	362.00	940.00
Tax Calculated	<u>6,874.00</u>	<u>13,847.00</u>
Less Credit & 1st Bill is the Amount Billed:	6,945.00	6,902.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	2,098.00	2,098.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	3/1/2024	3/1/2024	
Number of Days of Interest =	249	84	
Interest Payable	-	19.31	19.31 = Interest Owed
Less Previously Abated Amount of	-	-	
Total To Be Abated	-	2,117.31	2,117.31

RECEIVED
Town of Durham

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

DEC 21 2023

Planning, Zoning
and Assessing

TAX YEAR APPEALED 2023+

INSTRUCTIONS

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

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

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

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

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

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

FORM COMPLETION GUIDELINES:

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

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): Matthew MAZZOLA , Austyn MAZZOLA
 Mailing Address: 56 Wiswall Road , Durham, NH 03824
 Telephone Number(s): (Work) _____ (Home) 603-689-3339

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

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

Name(s): _____
 Mailing Address: _____
 Telephone Number(s): (Work) _____ (Home) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>1383</u>	<u>56 Wiswall Road, Durham</u>	<u>3.1 acres House</u>	<u>\$ 778,600</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.)

- Easement on portion of property (see Attached)
- Mud Room & Game Room unheated and a non-liverable space
- House is in Average condition for age, not very good

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# 1383 Appeal Year Market Value \$ ~~680,000~~ 675,000

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

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

- PID ¹³⁷⁸ assessment: \$598,000 - un-livable mydroom
- PID ¹³⁷³ assessment: \$697,800 - un-livable gameroom
- PID 1422 assessment: \$659,600
- easement

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Date: 12/11/23

[Signature]
(Signature)

[Signature]
(Signature)

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

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

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

Date: _____

(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

RETURN TO:
Boynon, Waldron Doleac,
Woodman & Scott, P.A.
82 Court Street
Portsmouth, NH 03801

CATHERINE A. BERUBE
Register of Deeds, Strafford County
LCHIP STA143859 25.00

EASEMENT DEED
(with Quitclaim Covenants)

KNOW ALL PERSONS BY THESE PRESENTS, that we STUART W. CURTIS and SARA CURTIS, husband and wife, of 56 Wiswall Road, Town of Durham, County of Strafford, State of New Hampshire 03824;

FOR NO CONSIDERATION, grant to DANIELLE MARIE LISOWSKI and BRANDON JAMES LISOWSKI, wife and husband, of 60 Wiswall Rd, Town of Durham, County of Strafford, State of New Hampshire 03824, as joint tenants with rights of survivorship and with Quitclaim Covenants;

A permanent easement across land of the Grantor on Wiswall Road, Durham, Strafford County, New Hampshire, being more particularly described follows:

A 25 foot wide easement beginning at the Northerly side of Wiswall Road and the running in general easterly direction alongside Wiswall Road and from the southwest corner of Grantors land a distance of twenty-five feet, more or less; thence turning and running in a northeasterly direction and running parallel to the boundary line of the Grantee a distance of eighty-eight feet, more or less; thence turning and running in a westerly direction twenty-five feet more or less to a spike set in the ground on the common boundary line of the Grantor and Grantee; thence turning and running in a southwesterly direction and along said boundary line a distance of eighty-eight feet, more or less to the point of beginning.

Grantor agrees to permit unrestricted access to the easement area for the use and purpose of accessing a driveway and any and all maintenance thereto, provided however that no structure (permanent or temporary) be erected on the easement area.

Grantees agree to bear all expenses for the driveway and all maintenance of the same.

This easement and agreement shall be binding upon the successors, heirs, executors, administrators and assigns of the parties and upon all persons-acquiring an interest thereunder and shall be a covenant running with the land.

Being a portion of the premises conveyed to the Grantors by deed of Stuart W. Curtis dated October 19, 2010, recorded in the Strafford County Registry of Deeds at Book 3875, Page 338.

This is not the homestead property of the Grantors.

**Under Title V, Chapter 78-B: 2, IX, this transfer is exempt from Transfer Tax.

Signed this 15 day of June, 2019.

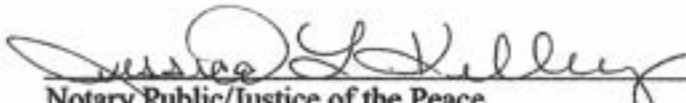

STUART W. CURTIS

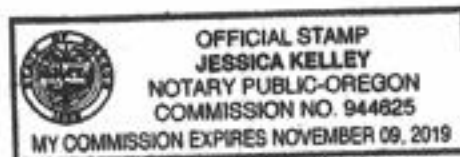

SARA CURTIS

STATE OF OREGON
Deschutes COUNTY

Personally appeared this 15th day of June, 2019, STUART W. CURTIS and SARA CURTIS, who acknowledged that they executed the foregoing instrument as their free act and deed for the purposes contained herein.

Before me,


Notary Public/Justice of the Peace
My commission expires: Nov. 09, 2019
(Seal)





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

ABATEMENT RECOMMENDATION

DATE: January 12, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Michael J. Menary
19B Chestnut Street
Dover, NH 03820

REPRESENTATIVE: N/A

PROPERTY LOCATION: 27 Mill Pond Road, Durham, NH 03824

PID: 108-93

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: December 6, 2023

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

ASSESSMENT APPEALED: \$603,500

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.**



REASON FOR APPEAL: The owner has applied for an abatement of his 2023 property taxes because the assessment card indicates there is living space on the second floor, when there is not.

ASSESSORS COMMENTS: The subject property was constructed circa 1900 as a barn and was later converted into a duplex and is used for student housing. Each apartment consists of three bedrooms, one full bathroom, and a kitchen, dining and living room combination on the first floor. The second-floor area is unfinished and used for storage. The entire building was constructed on a four-foot crawl space which can also be used for storage.

The subject property was purchased by the current owner on 7/5/2022 for \$600,000.

RECOMMENDATION: I recommend adjusting the assessment from finished second floor to unfinished, which reduces the overall assessment from \$603,500 to \$554,700. Applying the 2023 equalization ratio to the revised assessment reveals an estimated market value of \$588,300. I also recommend granting an abatement for the assessed value difference of \$48,800. This calculates to an abatement of **\$1,009.21** including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Menary
PID 108-93
Address 27 Mill Pond Road

WHAT WAS TAXED

Total Assessed Value	353,200	603,500
Exemption (solar,)	-	-
Value Tax Applied To:	<u>353,200.00</u>	<u>603,500.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109385	110883
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/8/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	<u>14.525</u>	<u>20.480</u>

tax will be roughly 5,130.23 12,359.68

Resulting in Taxes of:		
Town	1,438.00	3,470.00
County	498.00	1,062.00
Local School	2,924.00	6,989.00
State School	270.00	839.00
Tax Calculated	<u>5,130.00</u>	<u>12,360.00</u>
Less Credit & 1st Bill		
is the Amount Billed:	5,130.00	7,230.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	353,200	554,700
Exemption (solar,)	-	-
Value Tax Applied To:	<u>353,200.00</u>	<u>554,700.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109385	110883
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/8/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	<u>14.525</u>	<u>20.480</u>

tax will be roughly 5,130.23 11,360.26

Resulting in Taxes of:		
Town	1,438.00	3,190.00
County	498.00	976.00
Local School	2,924.00	6,423.00
State School	270.00	771.00
Tax Calculated	<u>5,130.00</u>	<u>11,360.00</u>
Less Credit & 1st Bill		
is the Amount Billed:	5,130.00	6,230.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,000.00	1,000.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	3/1/2024	3/1/2024	
Number of Days of Interest =	249	84	
Interest Payable	-	9.21	9.21 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	1,009.21	1,009.21

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

TAX YEAR APPEALED 2024

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 received by an overnight delivery service.

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

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

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

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

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

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

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Michael Menary

Mailing Address: 19B Chestnut Street, Dover NH 03820

Telephone Number(s): (Work) 603-749-0443 (~~Home~~) Cell 973-907-0370

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): NA

Mailing Address: NA

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

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>753</u>	<u>27 Mill Pond Rd Durham,</u>	<u>Duplex,</u>	<u>\$603,500</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>
1/A			

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

This properties Attic/ upper story is unfinished, and is not livable area.
Currently no one lives there, and is used for storage. On the record card
it says 4,062sf of livable area, where it should be 2,226sf for just
the ground floor.

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# 753 Appeal Year Market Value \$ 600000
Town Parcel ID# 753 Appeal Year Market Value \$ 600000

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

I believe this value to be fair. This is what i bought it for.
Making the livable area accurate may make the assessed value
less than what I am estimating.

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
21 Beech St,	Newmarket NH,	540,000	Sold	8-31-21

SECTION H. Certification by Party(ies) Applying

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

Date: 12-6-23


(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: 12-6-23



(Representative's Signature)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12



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

ABATEMENT RECOMMENDATION

DATE: January 15, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Bingxian Mu
Qifei Wang
54 Oyster River Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 54 Oyster River Road, Durham, NH 03824

PID: 113-4

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: December 20, 2023

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

ASSESSMENT APPEALED: \$752,200

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.**



REASON FOR APPEAL: The owners have applied for an abatement of their 2023 property taxes based on “good cause” and “inability to pay”. The owner stated in her application that not only are the “taxes too high”, but she and her husband both lost their jobs when they lost their “work authorization”. Her husband is now living in China and trying to get his working visa renewed so he can return to NH. She is currently taking classes at UNH while raising their child.

ASSESSORS COMMENTS: The owners purchased this property 2/1/2022 for \$770,000 with no contingencies or financing concessions. The basement apartment is currently rented to students for \$800/month each. The property taxes for 2023 have been paid in full.

The subject property is comprised of 0.56 acre that has been improved with a contemporary style house circa 1975 with a 2-bedroom apartment in the basement. The house consists of a total of five bedrooms, four bathrooms, cathedral ceiling in living room, and vaulted ceilings on the second floor living area. The topography of the site slopes sharply downward from the road to the basement garage and to the Oyster River (above the Mill Pond Dam). The owners park their cars in a small parking area near the road due to the topography.

During my interior inspection with the owner on 1/10/2023, it was observed that the basement apartment needs some updating, and the kitchen area in the main house is very small with minimal cabinetry for storage. Overall, the house is considered in good condition for its age.

When an applicant appeals their assessment for “good cause”, it is generally established by showing an error in the assessment calculation, a disproportionate assessment, or it can be established by showing poverty and inability to pay the tax. Regarding the inability to pay the tax, an abatement is only granted due to unusual personal hardships after all other sources of funds have been completely and totally exhausted, as required by case law. Considering the property taxes have been paid in full, I do not recommend granting an abatement based on the inability to pay the taxes. However, after inspecting the property, I did find some errors on the assessment that need adjusting.

RECOMMENDATION: I recommend adjusting for these discrepancies which reduces the overall assessment from \$752,200 to \$728,900. Applying the 2023 equalization ratio to the revised assessment reveals an estimated market value of \$773,800 as of 4/1/2023 and is similar to the purchase price of \$770,000. I recommend granting an abatement for the assessed value difference of \$23,300, which calculates to an abatement of **\$481.39** including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Mu & Wang
PID 113-4
Address 54 Oyster River Road

WHAT WAS TAXED

Total Assessed Value	378,000	752,200
Exemption (solar,)	-	-
Value Tax Applied To:	<u>378,000.00</u>	<u>752,200.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109088	110529
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/8/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 5,490.45 15,405.06

Resulting in Taxes of:		
Town	1,538.00	4,325.00
County	533.00	1,324.00
Local School	3,130.00	8,710.00
State School	<u>289.00</u>	<u>1,046.00</u>
Tax Calculated	5,490.00	15,405.00

Less Credit & 1st Bill
is the Amount Billed: 5,490.00 9,915.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	378,000	728,900
Exemption (solar,)	-	-
Value Tax Applied To:	<u>378,000.00</u>	<u>728,900.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109088	110529
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/8/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 5,490.45 14,927.87

Resulting in Taxes of:		
Town	1,538.00	4,191.00
County	533.00	1,283.00
Local School	3,130.00	8,441.00
State School	<u>289.00</u>	<u>1,013.00</u>
Tax Calculated	5,490.00	14,928.00

Less Credit & 1st Bill
is the Amount Billed: 5,490.00 9,438.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	477.00	477.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	3/1/2024	3/1/2024	
Number of Days of Interest =	249	84	
Interest Payable	-	4.39	4.39 = Interest Owed
Less Previously Abated Amount of	-	-	
Total To Be Abated	-	481.39	481.39

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

RECEIVED
Town of Durham

TAX YEAR APPEALED 2023

DEC 20 2023

INSTRUCTIONS

Planning, Zoning
and Assessing

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

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

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

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

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

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

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

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Qifei Wang / Bingxian Mu

Mailing Address: 54 Oyster River Rd, Durham

Telephone Nos.: (Home) _____ (Cell) 603-842-1454 (Work) _____ (Email) Wangqifei207@gmail.com

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

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

Name(s): _____

Mailing Address: _____

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

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>113-4-0-0-0</u>	<u>54 Oyster River Rd</u>		<u>\$680.000</u>

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

① Taxes is too high !! My husband's working visa got refused when he was trying to re-enter US from a travel. We ^{both} lost the work due to loss of work authorization. I am also studying in UNH, as well as that we have a small kid in pre-school! I don't have the ability to pay such high property tax! I even haven't seen my husband for almost 6 months!

② The house is not as spacious as it looked. We don't even have a real garage to park the car! It is build on a slope and there's no way to expand the garage.
③ Our neighbor 52 offset, it has less market value compared to ours.

④ Appeals Based on "Good Cause" and inability to pay.

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# ~~52~~⁵² Oyster River Rd Appeal Year Market Value \$ 580,000

Town Parcel ID# 56 Oyster River Rd Appeal Year Market Value \$ 650,000

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

Both the land & Building value of the house is over evaluated to the market value. I think the land values at \$300,000 and the building values at around \$350,000.

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Date: 12/20/2023


(Signature)

QIFEI WANG
(Print Name)

(Signature)

(Print Name)

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

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

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

Date: _____

(Representative's Signature) (Print Name)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



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

ABATEMENT RECOMMENDATION

DATE: January 8, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Catherine C. O'Leary
19 Orchard Drive
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 19 Orchard Drive, Durham, NH 03824

PID: 113-80

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: December 13, 2023

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

ASSESSMENT APPEALED: \$586,100

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.**



REASON FOR APPEAL: The owner requested an interior/exterior inspection of the property because she believes the overall condition of the property is average for its age and the topography leading down to Oyster River does not lend itself to easy access.

ASSESSOR'S COMMENTS: The subject property is a 1,522-sf raised ranch style single family house with finished basement circa 1965. The house is sited on 0.95 acres with frontage on Oyster Brook. Due to the topography of the land, access to the brook is challenging. The house is comprised of an original kitchen and bathrooms, three bedrooms (two located in the finished basement area). Although the house has been well maintained, the owner has been replacing the exterior siding (one side at a time due to cost) with a combination of vinyl siding (rear of house) and Hardie cement clapboards due to "swelling" from moisture permeating the wood. Most of the windows have also been replaced. The wood walkway leading to the front door also needs "shoring-up" or replacing. Overall, the house is in good condition for its age due to regular maintenance, extending the remaining economic life of the house.

RECOMMENDATION: After inspecting the property with Mrs. O'Leary, I recommend applying functional depreciation of 5% for the deferred maintenance and granting her abatement request. This adjustment reduces the overall assessment from \$586,100 to \$564,900, a difference of \$21,200 which calculates to an abatement of \$438.77 including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner O'Leary, Catherine
PID 113-80-0-0-0
Address 19 Orchard Drive

WHAT WAS TAXED

Total Assessed Value	317,300	586,100
Exemption (solar,)	-	-
Value Tax Applied To:	<u>317,300.00</u>	<u>586,100.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109049	110559
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/30/2023	12/13/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 4,608.78 12,003.33

Resulting in Taxes of:		
Town	1,291.00	3,370.00
County	447.00	1,032.00
Local School	2,627.00	6,787.00
State School	<u>243.00</u>	<u>815.00</u>
Tax Calculated	4,608.00	12,004.00

Less Credit & 1st Bill
is the Amount Billed: 4,608.00 7,396.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	317,300	564,900
Exemption (solar,)	-	-
Value Tax Applied To:	<u>317,300.00</u>	<u>564,900.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109049	110559
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/30/2023	12/13/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 4,608.78 11,569.15

Resulting in Taxes of:		
Town	1,291.00	3,248.00
County	447.00	994.00
Local School	2,627.00	6,542.00
State School	<u>243.00</u>	<u>785.00</u>
Tax Calculated	4,608.00	11,569.00

Less Credit & 1st Bill
is the Amount Billed: 4,608.00 6,961.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	435.00	435.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	3/1/2024	3/1/2024	
Number of Days of Interest =	245	79	
Interest Payable	-	3.77	3.77 = Interest Owed
Less Previously Abated Amount of			
Total To Be Paid Back	-	438.77	438.77

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

RECEIVED
Town of Durham

TAX YEAR APPEALED 2023

DEC 13 2023

INSTRUCTIONS

Planning, Zoning
and Assessing

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

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

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

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

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

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

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

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

RECEIVED
Town of...

Planning & Zoning
Assessing Dept.

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

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Catherine + David O'Leary

Mailing Address: 19 Orchard Dr.

Telephone Nos.: (Home) _____ (Cell) 603-241-8299 (Work) _____ (Email) _____

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

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

Name(s): NA

Mailing Address: _____

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

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>113-80</u>	<u>19 Orchard Dr.</u>	<u>Residence</u>	<u>\$ 586,100.-</u>

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Recent increase in prop. based on overall condition of house

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# 113-80 Appeal Year Market Value \$ 545,000.

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

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

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
<u>N/A</u>				

SECTION H. Certification by Party(ies) Applying

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

Date: 12/13/23

Catherine C. O'Leary
(Signature)

CATHERINE C. O'LEARY
(Print Name)

(Signature)

(Print Name)

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

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

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

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

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



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

ABATEMENT RECOMMENDATION

DATE: January 20, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: John F. & Amy J. Pierce
18 Surrey Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 18 Surrey Lane, Durham, NH 03824

PID: 222-28

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: December 18, 2023

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

ASSESSMENT APPEALED: \$687,600

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 owners have applied for an abatement for their 2023 property taxes due to extensive deferred maintenance on the interior of the house that is not accurately reflected on their assessment record card. According to the owner, the interior was not inspected during the 2023 revaluation.

ASSESSORS COMMENTS: During my inspection with the owner on 11/28/23, the following deferred maintenance was observed:

- 1) Kitchen cabinet doors are cracked and/or broken.
- 2) Master bathroom shower leaks and is unusable.
- 3) Drywall tape throughout the house has come undone due to water damage from roof leaking.
- 4) The 12'x20' enclosed porch has the most damage as it is sinking and pulling away from the house causing water and structural damage.

RECOMMENDATION: I recommend applying curable functional obsolescence for the deferred maintenance based on the cost-to-cure the problems. This adjustment reduces the overall assessment from \$687,600 to \$612,600 and granting an abatement for the assessed value difference of \$75,000. This calculates to an abatement of **\$1,548.46** including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Pierce
PID 222-28
Address 18 Surrey Lane

WHAT WAS TAXED

Total Assessed Value	413,900	687,600
Exemption (solar,)	-	-
Value Tax Applied To:	<u>413,900.00</u>	<u>687,600.00</u>

Credit (veterans,)	-	-
Tax Bill#:	108469	112204
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/30/2023	12/18/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 6,011.90 14,082.05

Resulting in Taxes of:		
Town	1,685.00	3,954.00
County	584.00	1,210.00
Local School	3,427.00	7,962.00
State School	<u>317.00</u>	<u>956.00</u>
Tax Calculated	6,013.00	14,082.00
Less Credit & 1st Bill		
is the Amount Billed:	6,013.00	8,069.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	413,900	637,700
Exemption (solar,)	-	-
Value Tax Applied To:	<u>413,900.00</u>	<u>612,600.00</u>

Credit (veterans,)	-	-
Tax Bill#:	108469	112204
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/30/2023	12/18/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 6,011.90 12,546.05

Resulting in Taxes of:		
Town	1,685.00	3,522.00
County	584.00	1,078.00
Local School	3,427.00	7,094.00
State School	<u>317.00</u>	<u>852.00</u>
Tax Calculated	6,013.00	12,546.00
Less Credit & 1st Bill		
is the Amount Billed:	6,013.00	6,533.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,536.00	1,536.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	3/1/2024	3/1/2024	
Number of Days of Interest =	245	74	
Interest Payable	-	12.46	12.46 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	1,548.46	1,548.46

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

RECEIVED
Town of Durham

TAX YEAR APPEALED 2023

DEC 18 2023

INSTRUCTIONS

Administration Office

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

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

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

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

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

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

FORM COMPLETION GUIDELINES:

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

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

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): John & Amy Pierce

Mailing Address: 18 Surrey Lane

Telephone Number(s): (Work) 603-831-1867 (Home) 603-345-0082

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

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

Name(s): N/A

Mailing Address: _____

Telephone 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>
222-28-0-0-0	18 Surrey Lane Durham	Single Family Home	\$687600

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Property assessed at higher value than appropriate. Durham Tax Assessor inspected and evaluated property on 28 Nov 2023.

House has significant degradation including master bathroom shower non functional (only one functional full bathroom), several damaged kitchen cabinets,

two damaged internal doors and frames, porch detaching from main house structure, water infiltration damage in kitchen ceiling, porch ceiling and den wall under window, original windows

degraded, cracks in basement foundation, weeping/leaking oil tank, drywall in garage significant damage, flooding of lower back section of property, cracked/heaved driveway.

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# 222-28-0-0-0 Appeal Year Market Value \$ 585,000

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

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

See above listed conditions of house and property.

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


N/A

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: 16 Dec 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: N/A

(Representative's Signature)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12



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

ABATEMENT RECOMMENDATION

DATE: January 20, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Pokoski Living Trust
333 Lee Hook Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 333 Lee Hook Road, Durham, NH 03824

PID: 235-14

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: November 29, 2023

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

ASSESSMENT APPEALED: \$503,011 (Current Use Assessment)

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 2023 property taxes because the assessment card indicates the house is in good condition, but the owner stated that it is not and requested an interior inspection by the assessor. The interior of this house has not been inspected since the revaluation in 2002.

ASSESSORS COMMENTS: Briefly, the house is an antique colonial style house, where the front portion of the house was constructed in 1712, and a later addition constructed on the rear of the house, date unknown. The house is sited on 31.5 acres, 30.2 of which are enrolled under the Current Use program. The house sits very close to Lee Hook Road and experiences loud traffic noise.

During my inspection with the owner on 11/30/23, it was observed that the interior of the house exhibits extensive deferred maintenance and functional obsolescence that is not noted in the assessment.

RECOMMENDATION: I recommend adjusting the overall condition of the house from “good” to “fair” and applying curable functional obsolescence. These adjustments reduce the overall taxable assessment from \$503,011 to \$325,989 and grant an abatement for the assessed value difference of \$177,022. This calculates to an abatement of **\$3,659.96** including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Pokoski
PID 235-14
Address 333 Lee Hook Road

WHAT WAS TAXED

Total Assessed Value	284,031	503,011
Exemption (solar,)	-	-
Value Tax Applied To:	<u>284,031.00</u>	<u>503,011.00</u>

Credit (veterans,)	-	-
Tax Bill#:	108907	112632
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/1/2023	12/4/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 4,125.55 10,301.67

Resulting in Taxes of:		
Town	1,156.00	2,892.00
County	400.00	885.00
Local School	2,352.00	5,825.00
State School	<u>217.00</u>	<u>699.00</u>
Tax Calculated	4,125.00	10,301.00

Less Credit & 1st Bill
is the Amount Billed: 4,125.00 6,176.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	284,031	325,989
Exemption (solar,)	-	-
Value Tax Applied To:	<u>284,031.00</u>	<u>325,989.00</u>

Credit (veterans,)	-	-
Tax Bill#:	108907	112632
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/1/2023	12/4/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 4,125.55 6,676.25

Resulting in Taxes of:		
Town	1,156.00	1,874.00
County	400.00	574.00
Local School	2,352.00	3,775.00
State School	<u>217.00</u>	<u>453.00</u>
Tax Calculated	4,125.00	6,676.00

Less Credit & 1st Bill
is the Amount Billed: 4,125.00 2,551.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	3,625.00	3,625.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	3/1/2024	3/1/2024	
Number of Days of Interest =	274	88	
Interest Payable	-	34.96	34.96 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	3,659.96	3,659.96

NOV 29 2023

Planning, Zoning
and Assessing

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2023

INSTRUCTIONS

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

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

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

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

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

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

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

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

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

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): JOHN L POKOSKI

Mailing Address: 333 LEE HOOK ROAD DURHAM, NH 03824

Telephone Nos.: (Home) 603-659-3192 (Cell) _____ (Work) _____ (Email) JOHNPOKOSKI@COMCAST.NET

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

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

Name(s): N.A.

Mailing Address: _____

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

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>235-14</u>	<u>SAME AS ABOVE</u>		<u>\$503.011</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

I DON'T BELIEVE IT IS IN VERY GOOD CONDITION AND
I REQUEST AN INTERIOR INSPECTION.

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

N.A.

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: 11/29/2023

John L. Bakshi
(Signature)

(Signature)

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

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

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

Date: _____

(Representative's Signature)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-1858*

ABATEMENT RECOMMENDATION

DATE: January 25, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Robert P. & Brenda C. Ryan
269 Durham Point Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 269 Durham Point Road, Durham, NH 03824

PID: 227-5

PROPERTY TAX YEAR APPEALED: 2023

APPLICATION FILING DATE W/MUNICIPALITY: December 19, 2023

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

ASSESSMENT APPEALED: \$1,295,000

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.**



269 Durham Point Road – Front



Rear (Bayside)



View of Little Bay

REASON(S) FOR APPEAL: The owners have applied for an abatement of their 2023 property taxes because they believe Municipal Resources Inc. did not have enough waterfront sales to value their property and used “flawed methodology” when valuing their property.

ASSESSOR’S COMMENTS: Briefly, the subject property is comprised of 0.76 acre with 106’ frontage on Little Bay. The lot has been improved with a 2,623+/- square foot single family residence w/accessory apartment constructed in 2017. The architectural design and quality of materials used to construct the house are of good quality, and the house is in average condition for its age (new). The owners installed a 5.4kw photovoltaic solar array on their roof which is exempt under RSA 72:62.

This property is part of The Bay Corp. Subdivision that includes lots 16-1 thru 16-6. Lot 16-6 is the common land for this development and has been improved with the septic systems for each of the 5 lots.

RECOMMENDATION: After inspecting the property with the owner, I recommend their abatement request be denied. The information on the assessment record card is correct and the property is consistently and equitably assessed when compared to other waterfront properties.

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

Sup. 1/10/23 @ 10:00 AM

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2023

RECEIVED
Town of Durham

DEC 19 2023

INSTRUCTIONS

Planning, Zoning

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

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

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

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

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

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

FORM COMPLETION GUIDELINES:

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

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Robert P. Ryan and Brenda C. Ryan

Name(s): _____

269 Durham Point Rd, Durham, NH 03824

Mailing Address: _____

(603) 943-6051

(603) 801-0046

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>
20-10-2 227-5	269 Durham Pt Rd, Durham	3 BR, 3 BA, S/F Home** **BR 3 is an accessory appt	\$1,295,000

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance.

When MRI was hired to reassess Durham in 2023, their overall conclusions were that Durham properties across the board were valued too low (+40%) and that waterfront properties were especially low (+57%). Looking at four Durham waterfront neighborhoods, the valuations fluctuate wildly:

- Colony Cove: +74%
- The Bay Corp (#263-271): +55%
- Durham Point Rd (#273-279): +55%
- Deer Meadow: +44%

The real issue is that there just weren't enough sales in 2022-2023) to base Comps from and that just one sale (\$2.25M) skewed the result:

- Waterfront average: \$1.07M
- Waterfront median: \$781K
- Waterfront max: \$2.25M

Do we really own a \$1.3M home when the medium waterfront property sold for \$788K? We believe MRI used flawed methodology to assess our home.

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# 20-16-2 Appeal Year Market Value \$ 925,500

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

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

We believe our property would sell today for approximately \$925,500. This number was arrived at

_____ using the medium value of waterfront homes sold between 2022-Summer 2023, \$781,000,

_____ and including a margin between the median and average (1,007,000). Note: that

_____ this number reflect tidal waterfront (rather than deepwater access that MRI coded at)

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

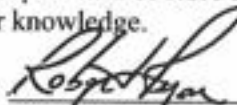
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

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.

December 19, 2023

Date: _____



(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)



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

ABATEMENT RECOMMENDATION

DATE: January 12, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Pamela H. Shaw Revocable Trust
101 Madbury Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 101 Madbury Road, Durham, NH 03824

PID: 105-56

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: November 27, 2023

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

ASSESSMENT APPEALED: \$383,600

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 has applied for an abatement of her 2023 property taxes because she does not believe the overall condition of her house is “very good”, as indicated on the assessment record card, and because the house is very low posted on the interior.

ASSESSORS COMMENTS: The subject property is a reproduction, center chimney cape style house circa 1941, sited on 0.46 acre. Due to the amount of ledge on the property, the house was constructed on a crawl space foundation and does not have a full basement. Utility and storage space is limited. The interior is comprised of a combination of plaster walls and ceilings, some knotty pine paneling, both pine and hardwood floors. It is a two (2) bedroom house with 2.5 bathrooms. The house has wood storm exterior windows. The kitchen was remodeled approximately 20 years ago. Overall, the house is in good condition for its age.

Although the interior of the house is low posted (I am only 5’5” and can touch the ceiling flat-footed) and could directly affect the marketability of the property, the assessment was already depreciated 10% for incurable functional obsolescence.

RECOMMENDATION: I recommend adjusting the overall condition from “very good” to “good” which reduces the overall assessment from \$383,600 to \$368,000 and granting an abatement for the assessed value difference of \$15,600. This calculates to an abatement of **\$321.59** including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Shaw
PID 105-56
Address 101 Madbury Road

WHAT WAS TAXED

Total Assessed Value	241,000	383,600
Exemption (solar,)	-	-
Value Tax Applied To:	<u>241,000.00</u>	<u>383,600.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109733	111231
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/18/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 3,500.53 7,856.13

Resulting in Taxes of:		
Town	981.00	2,206.00
County	340.00	675.00
Local School	1,995.00	4,442.00
State School	<u>184.00</u>	<u>533.00</u>
Tax Calculated	3,500.00	7,856.00

Less Credit & 1st Bill
is the Amount Billed: 3,500.00 4,356.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	241,000	368,000
Exemption (solar,)	-	-
Value Tax Applied To:	<u>241,000.00</u>	<u>368,000.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109733	111231
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/18/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 3,500.53 7,536.64

Resulting in Taxes of:		
Town	981.00	2,116.00
County	340.00	648.00
Local School	1,995.00	4,261.00
State School	<u>184.00</u>	<u>512.00</u>
Tax Calculated	3,500.00	7,537.00

Less Credit & 1st Bill
is the Amount Billed: 3,500.00 4,037.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	319.00	319.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	3/1/2024	3/1/2024	
Number of Days of Interest =	249	74	
Interest Payable	-	2.59	2.59 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	321.59	321.59

RECEIVED
Town of Durham

NOV 7 TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

Planning, Zoning
and Assessing

TAX YEAR APPEALED 2023

INSTRUCTIONS

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

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

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

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

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

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

FORM COMPLETION GUIDELINES:

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

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): Vaneta H Shaw

Mailing Address: 101 Madbury Rd Searbro, NH

Telephone Nos.: (Home) 8685132 (Cell) _____ (Work) _____ (Email) _____

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

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

Name(s): _____

Mailing Address: _____

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

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>Map 105 Lot 56</u>	<u>101 Madbury Rd</u>		<u>383,600</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>
<i>N/A</i>			

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.)

Request an interior inspection based on the condition of the house

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 \$ 350,000,

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

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: 11/27/23

Conela H. Shaw
(Signature)

(Signature)

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

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

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

Date: _____
_____ (Representative's Signature)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)



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

ABATEMENT RECOMMENDATION

DATE: January 11, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Gloria P. Smalley & Diane Smalley Revocable Trust
106 Newmarket Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 106 Newmarket Road, Durham, NH 03824

PID: 118-44

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: November 29, 2023

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

ASSESSMENT APPEALED: \$333,900

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.**



REASON FOR APPEAL: The owners have applied for an abatement of his 2023 property taxes because they only have 0.91 acres and were assessed as having 1.4 acres.

ASSESSORS COMMENTS: When reviewing the tax maps, the subject property was assessed with the acreage on abutting lot 43 and vice versa.

RECOMMENDATION: I recommend adjusting for this discrepancy which reduces the overall assessment from \$333,900 to \$329,200 and granting an abatement for the assessed value difference of \$4,700. This calculates to an abatement of **\$97.94** including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Smalley Rev. Trust
PID 118-44
Address 106 Newmarket Road

WHAT WAS TAXED

Total Assessed Value	205,800	333,900
Exemption (solar,)	-	-
Value Tax Applied To:	<u>205,800.00</u>	<u>333,900.00</u>

Credit (veterans,)	-	-
Tax Bill#:	107903	111646
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/5/2023	12/4/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 2,989.25 6,838.27

Resulting in Taxes of:		
Town	838.00	1,920.00
County	290.00	588.00
Local School	1,704.00	3,867.00
State School	<u>157.00</u>	<u>464.00</u>
Tax Calculated	2,989.00	6,839.00

Less Credit & 1st Bill
is the Amount Billed: 2,989.00 3,850.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	205,800	329,200
Exemption (solar,)	-	-
Value Tax Applied To:	<u>205,800.00</u>	<u>329,200.00</u>

Credit (veterans,)	-	-
Tax Bill#:	107903	111646
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/5/2023	12/4/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 2,989.25 6,742.02

Resulting in Taxes of:		
Town	838.00	1,893.00
County	290.00	579.00
Local School	1,704.00	3,812.00
State School	<u>157.00</u>	<u>458.00</u>
Tax Calculated	2,989.00	6,742.00

Less Credit & 1st Bill
is the Amount Billed: 2,989.00 3,753.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	97.00	97.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	3/1/2024	3/1/2024	
Number of Days of Interest =	270	88	
Interest Payable	-	0.94	0.94 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	97.94	97.94

NOV 29 2023

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2023

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): Gloria Smalley

Mailing Address: 106 Newmarket Road, Durham NH 03824

Telephone Nos.: (Home) 868-2161 (Cell) _____ (Work) _____ (Email) doc106@comcast.net

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

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

Name(s): James OHara POA

Mailing Address: PO BOX 208 York Harbor ME 03911

Telephone Nos.: (Home) _____ (Cell) 208-484-1563 (Work) _____ (Email) jamoha@gmail.com

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
1439	106 Newmarket Road	Single Family	\$333,900

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>
N/A			

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

The size of the lot is inaccurately captured as 1.4 acres. The correct size is .91 acres

There appears to be a mix up in some lot information with the neighbor (110 Newmarket road)

Please see the attached GIS map image

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: 11/23/23

Gloria P. Smalley
(Signature)

[Signature]
(Signature)

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

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

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

Date: _____

(Representative's Signature)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)





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

ABATEMENT RECOMMENDATION

DATE: January 11, 2024

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER: Dongpeng Xu
Shan Jing
3 Strout Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 3 Strout Lane, Durham, NH 03824

PID: 104-48

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: December 13, 2023

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

ASSESSMENT APPEALED: \$682,800

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.**



REASON FOR APPEAL: The owners have applied for an abatement of their 2023 property taxes because they believe their property is disproportionately assessed when compared to neighboring properties. They also cite in their application some deferred maintenance with the property that was not accounted for in the assessment.

ASSESSORS COMMENTS: After inspecting the interior of the house on 1/3/2024 with the property owners, there is some deferred maintenance (i.e.) front covered entry has settled causing front storm door to hit ceiling when opened; some water leaks into basement during heavy rains; some rotted wood on exterior trim, and areas where vinyl siding needs to be repaired.

When comparing the subject property's assessment to the comparable properties submitted with the abatement application, the most glaring difference is regarding the grade of the house as "Average +20" which should be Average +10 at best.

RECOMMENDATION: I recommend adjusting for the grading discrepancy and applying curable functional depreciation for the deferred maintenance which reduces the overall assessment from \$682,800 to \$599,900 and granting an abatement for the assessed value difference of \$82,900. This calculates to an abatement of **\$1,712.70** including interest (interest is calculated to a repayment date of 3/1/24 and subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Xu & Jing
PID 104-48
Address 3 Strout

WHAT WAS TAXED

Total Assessed Value	412,900	682,800
Exemption (solar,)	-	-
Value Tax Applied To:	<u>412,900.00</u>	<u>682,800.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109857	111363
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/7/2023	12/13/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 5,997.37 13,983.74

Resulting in Taxes of:		
Town	1,681.00	3,926.00
County	582.00	1,202.00
Local School	3,419.00	7,907.00
State School	<u>316.00</u>	<u>949.00</u>
Tax Calculated	5,998.00	13,984.00

Less Credit & 1st Bill
is the Amount Billed: 5,998.00 7,986.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	412,900	599,900
Exemption (solar,)	-	-
Value Tax Applied To:	<u>412,900.00</u>	<u>599,900.00</u>

Credit (veterans,)	-	-
Tax Bill#:	109857	111363
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/7/2023	12/13/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	<u>0.765</u>	<u>1.390</u>
Total Rate	14.525	20.480

tax will be roughly 5,997.37 12,285.95

Resulting in Taxes of:		
Town	1,681.00	3,449.00
County	582.00	1,056.00
Local School	3,419.00	6,947.00
State School	<u>316.00</u>	<u>834.00</u>
Tax Calculated	5,998.00	12,286.00

Less Credit & 1st Bill
is the Amount Billed: 5,998.00 6,288.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,698.00	1,698.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	3/1/2024	3/1/2024	
Number of Days of Interest =	268	79	
Interest Payable	-	14.70	14.70 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	1,712.70	1,712.70

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

RECEIVED
Town of Durham

TAX YEAR APPEALED **2023**

DEC 13 2023

INSTRUCTIONS

Planning, Zoning
and Assessing

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

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

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

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

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

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

FORM COMPLETION GUIDELINES:

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

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Dongpeng Xu and Shan Jing

Mailing Address: 3 Strout Ln, Durham, NH 03824

Telephone Nos.: ^{Cell} ~~(Home)~~ 8147775587 (Cell) 8147775587 (Work) _____ (Email) dongpengx@gmail.com

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

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

Name(s): N/A

Mailing Address: _____

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

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
104-48	3 Strout Ln		\$682,800

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

1. The current assessment assumes an ideal condition for our property. However, a detailed examination outlined in Section 1 of the attached document reveals several outstanding maintenance and repair requirements within our home. These unresolved issues directly impact the property's actual condition and price. These unaddressed concerns substantiate the need for a reevaluation that accounts for the actual condition of our property. See the next page.

2. Market data/Level of Assessment: Our property tax assessment appears disproportionately higher compared to neighborhood homes. See the next page.

1. **Physical data:** The current assessment assumes an ideal condition for our property. However, a detailed examination outlined in Section 1 of the attached document reveals several outstanding maintenance and repair requirements within our home. These unresolved issues directly impact the property's actual condition and price. These unaddressed concerns substantiate the need for a reevaluation that accounts for the actual condition of our property, ensuring a fair and accurate assessment reflective of its current state.
2. **Market data/Level of Assessment:** Our property tax assessment appears disproportionately higher compared to similar homes in our area. Through a comprehensive comparative analysis in the attached Excel document, it's evident that the houses of comparable size and attributes in our neighborhood exhibit significantly lower assessment values than ours. Furthermore, when assessing the difference between market values and assessment values, the average difference is substantially greater (\$62835) than our property's difference (\$10500). These findings strongly indicate an overvaluation of our assessment, emphasizing the need for a reassessment to rectify this discrepancy.

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# 104-48 Appeal Year Market Value \$ 580,000

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

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

I believe our house should be valued at 580k. This estimation is based on a neighborhood comparison where properties of comparable size and condition are valued. Additionally, the necessary repair cost to rectify existing issues significantly reduces this valuation. It's essential to note that no refurbishments or alterations have been made to the property since our acquisition. In contrast, the current aesthetic condition is notably inferior to the market pictures, as our financial constraints have limited our ability to invest in decor, unlike the previous owners.

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
N/A				

SECTION H. Certification by Party(ies) Applying

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

Date: 12/13/2023

Shan Jing
(Signature)

Shan Jing
(Print Name)

Dongpeng Xu
(Signature)

Dongpeng Xu
(Print Name)

I believe our house should be valued at 580k. This estimation is based on a neighborhood comparison where properties of comparable size and condition are valued. Additionally, the necessary repair cost to rectify existing issues significantly reduces this valuation. It's essential to note that no refurbishments or alterations have been made to the property since our acquisition. In contrast, the current aesthetic condition is notably inferior to the market pictures, as our financial constraints have limited our ability to invest in decor, unlike the previous owners.

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

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

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

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

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Attachment

Section 1: The Actual Condition of the Property

The property has the following problems that are not easy to fix but need costly repair/maintenance.

1. The front landing is settling. (Figure 2.6)
2. The foundation has seams and cracks, which cause water leakage. (Figure 4.1 and 2.6)
3. Many sections of soffit material are loose. (Figure 2.1)
4. The wood beam, deck, and door frame are deteriorated. (Figure 2.4)
5. The real awning support post is warped. (Figure 2.2)

The shed roof over the back entry door was built on 05/06/2010, which has been included in the last assessment value.

Section 2: The Excel Table Showing the Comparison of Neighborhood Properties



2.6 Item 4(Picture)



2.6 Item 5(Picture)



2.6 (2) The front landing appears to be settling. A professional contractor should be consulted on leveling options and associated costs.



2.6 Item 3(Picture)

Comments:



4.0 Item 1(Picture)



4.0 Item 2(Picture)

4.0 Finished basements prevent full and complete inspection of interior walls and floors. Interior finishes block the view of concrete walls and floors and may hide entry of water, presence of mold, or other behind the wall defects. Excessive clutter and personal belongings also obstruct full inspection of floors and wall finishes.



4.1 The foundation form seam between the garage and home should be sealed against water entering.



4.1 Item 1(Picture)

The structure of the home was inspected and reported on with the above information. While the inspector makes every effort to find all areas of concern, some areas can go unnoticed. Please be aware that the inspector has your best interest in mind. Any repair items mentioned in this report should be considered before purchase. It is recommended that qualified contractors be used in your further inspection or repair issues as it relates to the comments in this inspection report.



2.6 (4) A contractor should re-grade the area around the rear door to help it to pitch away from the foundation and door area.



2.6 Item 8(Picture)



2.6 (5) The low areas to the left and right of the front steps should be raised to help water to evacuate away from the foundation.



2.6 Item 9(Picture)

The exterior of the home was inspected and reported on with the above information. While the inspector makes every effort to find all areas of concern, some areas can go unnoticed. Please be aware that the inspector has your best interest in mind. Any repair items mentioned in this report should be considered before purchase. It is recommended that qualified contractors be used in your further inspection or repair issues as it relates to the comments in this inspection report.



2.1 Item 4(Picture)



2.1 The loose sections of soffit material should be secured into place. Ignoring the repair could result in further damage.



2.2 Item 1(Picture)



2.1 Item 2(Picture)



2.1 Item 3(Picture)




2.1 Item 1(Picture)



2.2 Item 2(Picture)



2.2 Item 3(Picture)

 **2.2 (1)** There is earth-wood contact at the bottom of various support posts for the deck. While the deck's structural materials appear to be made from wood that has been treated for continuous ground contact, eventually all wood that is in contact with the earth will suffer from deterioration. Consider eliminating the earth-wood contact.

Address	Market Value (Zillow)	2023 Assessment	Difference (Market Value - Assessment)	House Situation	House Situation Comparison
1 strout lane	636,800.00	625,500	11,300.00	4 bds 2.5 ba 2254 sqft	1 more bedroom, only 300 sqft smaller, \$57,300 lower
3 strout lane	693,300.00	682,800	10,500.00	3 bd 2.5 ba 2558 sqft	Several houses exhibit superior condition and are priced lower than ours.
6 strout lane	638,600.00	575,400	63,200.00	3 bds 2.5 ba 2179 sqft	Same Rooms, only 379 sqft smaller, \$107,400 lower
7 strout lane	657,900.00	635,500	22,400.00	3 bds, 2.5 ba 2200 sqft	Same Rooms, only 358 sqft smaller, \$47,300 lower
8 strout lane	700,600.00	627,700	72,900.00	3 bds 2.5ba 2018 sqft	Same Rooms, 540 sqft smaller, \$55,100 lower
64 Bagdad Rd	730,900.00	637,900	93,000.00	4 bds 2.5 ba 2936 sqft	1 more bedroom, 378 sqft bigger, \$44900 lower
65 Bagdad Rd	576,900.00	495,100	81,800.00	4 bds 2.5 ba 2364 sqft	1 more bedroom, 194 sqft smaller, \$184,700 lower
15 Nobel K Petersc	670,400.00	537,700	132,700.00	4 bds 3 ba 2487 sqft	1 more bedroom, similar sqft, \$145,100 lower
41 Canney Road	565,100.00	463,100	102,000.00	4 bd3 ba2,444 sqft	More rooms, only 100 sqft smaller, \$219,700 lower
47 Canney Rd	624,600.00	591,000	33,600.00	4 bd2.5 ba2,817 sqft	More rooms, bigger sqft, \$91800 lower
2 Sumac Ln	675,200.00	626,500	48,700.00	4 bd2.5 ba2,503 sqft	1 more bedroom, similar sqft, \$56300 lower
4 Sumac Ln	670,500.00	657,200	13,300.00	4 bd3 ba2,620 sqft	1 more bedroom, bigger sqft, \$25600 lower
5 Sumac Lane	861,700.00	685,600	176,100.00	4 bd3 ba3,172 sqft	More bedroom and bath room, 600 sqft bigger, same price
7 Sumac Ln	694,600.00	676,400	18,200.00	4 bd3.5 ba, 2,600 sqft	1 more bedroom, 1 more bath, bigger sqft, \$6400 lower
		Average Difference	62,835.71		

2023 Local Level Abatements

Map/Lot	Owner	Property Type	Address	Current Assessment	Taxpayer's Opinion of Value	Assessor's Rec.	Assessor's Revised Assessment	Difference	Abate w/o Int.	**Interest Due	Total Abatement w/Int.	Notes	
104-31	Lisa & Kurt Harling	Residential	14 Littlehale Road	\$466,200	Not Specified	GRANT	\$462,900	\$3,300	\$69.00	\$0.67	\$69.67		
104-48	Dongpeng Xu & Shan Jing	Residential	3 Strout Lane	\$682,800	\$580,000	GRANT	\$599,900	\$82,900	\$1,698.00	\$14.70	\$1,712.70		
105-56	Pamela Shaw	Residential	101 Madbury Road	\$383,600	\$350,000	GRANT	\$368,000	\$15,600	\$319.00	\$2.59	\$321.59		
104-69	Jayson Seaman & Kim Sekera	Residential	46 Bagdad Road	\$723,400	\$586,556							Abatement Application Withdrawn per Owner	
108-71 & 73	Erika Naumann Gaillat & Md Shaad Mahmud	Residential	14 Schoolhouse Lane	\$828,700	\$675,000								
108-93	Michael Menary	Student Housing	27 Mill Pond Road	\$603,500	\$600,000	GRANT	\$554,700	\$48,800	\$1,000.00	\$9.21	\$1,009.21		
109-107	BVB LLC	Commerical	48 Main Street	\$1,096,700	\$975,000								
113-4	Qifei Wang & Bingxian Mu	Residential	54 Oyster River Rd.	\$752,200	\$650,000	GRANT	\$728,900	\$23,300	\$477.00	\$4.39	\$481.39		
113-80	Catherine & David O'Leary	Residential	19 Orchard Drive	\$586,100	\$545,000	GRANT	\$564,900	\$21,200	\$435.00	\$3.77	\$438.77		
114-36	Elis LaDouceur & Andrew Cartoceti	Residential	16 Laurel Lane	\$926,200	Not Specified	DENY					\$0.00		
118-44	Gloria Smalley Rev Trust & Diane Young	Residential	106 Newmarket Road	\$333,900	Not Specified	GRANT	\$329,200	\$4,700	\$97.00	\$0.94	\$97.94		
209-11	Thanh T. Johns Rev Trust	Residential	90 Bagdad Road	\$586,500	\$575,000	DENY	\$591,500	-\$5,000	\$0.00	\$0.00	\$0.00		
209-39	Leda Keef Rev Trust	Residential	59 Piscataqua Road	\$794,305	\$550,000								
218-69	David E. & Donna L. Langley Rev Trusts	Residential	234 Longmarsh Road	\$516,652	Not Specified	GRANT	N/C	\$0	\$97.00	\$7.20	\$104.20	Abatement due to incorrect Solar Exemption Amount.	
222-28	John & Amy Pierce	Residential	18 Surrey Lane	\$687,600	\$585,000	GRANT	\$612,600	\$75,000	\$1,536.00	\$12.46	\$1,548.46		
223-29	Matthew & Austyn Mazzola	Residential	56 Wiswall Road	\$778,600	\$675,000	GRANT	\$676,100	\$102,500	\$2,098.00	\$19.31	\$2,117.31		
227-4	Ralph & Elisabeth Kleinmann	Residential	267 Durham Pt. Rd.	\$1,171,000	\$1,010,000	GRANT	\$1,108,700	\$62,300	\$1,276.00	\$11.19	\$1,287.19		
227-5	Robert & Brenda Ryan	Residential	269 Durham Pt. Rd.	\$1,295,000	\$925,500	DENY					\$0.00		
235-14	John L. Pokoski	Residential	333 Lee Hook Road	\$503,011	Not specified	GRANT	\$325,989	\$177,022	\$3,625.00	\$34.96	\$3,659.96		
									TOTALS:	\$12,727.00	\$121.39	\$12,848.39	

*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

Durham, NH 03824

Tel: 603-868-5571

Fax: 603-868-1858

www.ci.durham.nh.us

AGENDA ITEM: **#8H** *TS*

DATE: February 5, 2024

COUNCIL COMMUNICATION

INITIATED BY: Administrator Todd Selig

AGENDA ITEM: SHALL THE TOWN COUNCIL UNSEAL THE NONPUBLIC SESSION MINUTES FROM THE YEAR 2000 DATED JUNE 5, AUGUST 7, AUGUST 28, OCTOBER 9, OCTOBER 16, NOVEMBER 6 AND DECEMBER 19?

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

The process for Nonpublic Session minutes is stated in RSA 91 A:3 as follows:

III. Minutes of meetings in nonpublic session shall be kept and the record of all actions shall be promptly made available for public inspection, except as provided in this section. Minutes of such sessions shall record all actions in such a manner that the vote of each member is ascertained and recorded. Minutes and decisions reached in nonpublic session shall be publicly disclosed within 72 hours of the meeting, unless, by recorded vote of 2/3 of the members present taken in public session, it is determined that divulgence of the information likely would affect adversely the reputation of any person other than a member of the public body itself, or render the proposed action ineffective, or pertain to terrorism, more specifically, to matters relating to the preparation for and the carrying out of all emergency functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life. This shall include training to carry out such functions. In the event of such circumstances, information may be withheld until, in the opinion of a majority of members, the aforesaid circumstances no longer apply. For all meetings held in nonpublic session, where the minutes or decisions were determined to not be subject to full public disclosure, a list of such minutes or decisions shall be kept and this list shall be made available as soon as practicable for public disclosure. This list shall identify the public body and include the date and time of the meeting in nonpublic session, the specific exemption under paragraph II on its face which is relied upon as foundation for the nonpublic session, the date of the decision to withhold the minutes or decisions from public disclosure, and the

date of any subsequent decision, if any, to make the minutes or decisions available for public disclosure. Minutes related to a discussion held in nonpublic session under subparagraph II(d) shall be made available to the public as soon as practicable after the transaction has closed or the public body has decided not to proceed with the transaction.

IV. (a) A public body or agency may adopt procedures to review minutes of meetings held in nonpublic session and to determine by majority vote whether the circumstances that justified keeping meeting minutes from the public under RSA 91-A:3, III no longer apply. If the public body determines that those circumstances no longer apply, the minutes shall be available for release to the public pursuant to this chapter.

*(b) In the absence of an adopted procedure to review and determine whether the circumstances no longer apply for meeting minutes kept from the public, the public body or agency shall review and determine by majority vote whether the circumstances that justified keeping meeting minutes from the public under RSA 91 A:3, III no longer apply. This review shall occur no more than 10 years from the last time the public body voted to prevent the minutes from being subject to public disclosure. **Meeting minutes that were kept from the public prior to the effective date of this paragraph that are not reviewed by the public body or agency within 10 years of the effective date of this paragraph shall be subject to public disclosure without further action of the public body.***

This statute was revised in 2023 to contain the last highlighted section. The Town of Durham has sealed nonpublic minutes dating back to 2000. Throughout this year, these minutes will be brought to the Council to determine if they should remain sealed or be unsealed for public viewing. At this meeting the nonpublic minutes from the year 2000 will be reviewed.

LEGAL AUTHORITY:

RSA 91 A:3

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

The Town Council does hereby unseal the nonpublic session minutes from the year 2000 dated June 5, August 7, August 28, October 9, October 16, November 6 and December 19.



TOWN OF DURHAM

8 Newmarket Road
Durham, NH 03824
Tel: 603-868-5571
Fax: 603-868-1858
www.ci.durham.nh.us

AGENDA ITEM: **#9** *TS*

DATE: February 5, 2024

COUNCIL COMMUNICATION

INITIATED BY: Michael Mulhern, 91 Bagdad Road

AGENDA ITEM: SHALL THE TOWN COUNCIL, UPON RECOMMENDATION OF THE HOUSING TASK FORCE CHAIR, APPOINT MICHAEL MULHERN, TO FILL A CITIZEN REPRESENTATIVE MEMBER VACANCY ON THE HOUSING TASK FORCE?

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 Michael Mulhern, requesting appointment as a citizen representative to the Housing Task Force. With Mr. Mulhern's appointment, there is still one open vacancy on the Housing Task Force for a citizen representative as seen on the enclosed list of members.

Mr. Mulhern has attended at least one meeting of the Housing Task Force and has spoken with Chair, Sally Tobias. Attached for the Council's information is Chair Tobias' endorsement of Mr. Mulhern's appointment.

Mr. Mulhern 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 the Housing Task Force Chair, appoint Michael Mulhern, 91 Bagdad Road, to fill a citizen representative member vacancy on the Housing Task Force.



Town of Durham

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

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

Name: Michael Mulhern Date: 1/10/2024

Address: 91 Bagdad Rd., Durham, NH 03824

E-Mail Address: mmulhern@servicecu.org

Telephone: 603-234-3189

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 Housing Taskforce
- 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 have spent nearly 40 years in the housing finance industry. Over these years, I have seen that there has been insufficient planning for housing that has led to a housing crisis in the US and specifically, the State of New Hampshire. I will represent those individuals within our workforce that are not able to afford a home. Affordability is impeded by the lack of inventory. We need zoning mandates that encourage affordable/sustainable housing in our Durham community.

Please provide brief background information about yourself: I have been a Durham resident for 25 years. My wife and I have raised 3 boys in Durham that had a wonderful experience with our Oyster River School system. I have spent nearly 40 years in the residential housing finance industry. I am passionate about attainable housing solutions. I have personal experience on how the housing supply process works and it needs to be corrected. Attainable/affordable housing should be a right of our citizens. The Town of Durham is a wonderful community, and we should have a process in place to encourage more residency.

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

Name: Sam Reid, Financial Advisor Telephone: 603-781-5885

Name: Mark O'Dell, Service Credit Union Telephone: 603-957-2199

Name: Dan Duvall, Durham resident Telephone: 603-828-2662



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 or Michael Behrendt at mbehrendt@ci.durham.nh.us.

Michael J Mulhern

91 Bagdad Rd.
Durham, New Hampshire 03824
E-Mail: mmulhern@servicecu.org

Cell: (603) 234-3189
Office: (603) 422-8332
Fax: (603) 422-8585

CAREER ACCOMPLISHMENTS

Mortgage Sales and Operations Management responsibilities since 1984 in Northern New England

Background includes diverse experience in client relationship management with direct responsibilities for sales, operations, underwriting, legal compliance and budgets including start up operations.

Highlight of Qualifications

Results-oriented, high energy, hands on professional with a 40 year record of accomplishments within a very competitive mortgage banking industry. To be successful, I have:

- Built and managed solid relationships within a referral network of professionals throughout Northern New England
- Lending Officer for 35 years and 4 different organizations
- Hired, managed, and motivated operations and sales employees
- Delivered A1 customer service by exceeding client expectations
- Had full responsibility for profitability, lending (portfolio and secondary market) and compliance

Organizational Skills

- Self motivated and accomplished
- Very strong communication and writing skills
- Keen understanding of business models and execution plans
- Highly functional team player with a passion for people
- Deadline driven
- Proficient in word, excel, and power point

Work History

6/2012 to current	Asst. Vice President – Real Estate Lending – Service Credit Union
04/2010 to 5/2012	Regional Lending Manager (Real Estate Lending) – Cambridge Mortgage Group, a wholly owned subsidiary of South Shore Bank
06/2008 to 04/2010	Regional Vice President (Real Estate Lending) – Northeast Bank
05/1998 to 6/2008	Owner/President (Real Estate Lending) – Northern Capital Mortgage Company

12/1997 to 05/1998	Regional Vice President (Real Estate Lending) – Beacon Mortgage Company
10/1996 to 11/1997	Consultant – Home Settlement Services of Maine
08/1995 to 10/1996	Regional Vice President (Real Estate Lending) – Knutson Mortgage Company
04/1993 to 08/1995	Vice President (Real Estate Lending) – Citizens Mortgage Corporation
01/1985 to 04/1993	Regional Vice President (Real Estate Lending) – The Boston Five Mortgage Company
08/1981 to 11/1984	Management Trainee – Prudential Insurance Company

Education

05/1981	BS in Business Administration from St. Bonaventure University – Majoring in Accounting
Ongoing	Several mortgage banking, title insurance, and computer software classes

Accomplishments and Affiliations

- Happily married since 1990 to Marti Mulhern and have 3 outstanding children: Brendan, Patrick, and Dillon
- 4 year NCAA student athlete at Division 1 University – Soccer
- Board of Directors – New Hampshire Mortgage Bankers
- Board of Directors – Optimist Club Youth Support Club
- Board of Directors – Betty’s Dream, Home for the physically challenged
- Advisory Board – Landmark Title, Inc.
- Chairman – Legislative Committee, New Hampshire Mortgage Bankers
- Soccer Coach – St. Thomas Aquinas High School and Oyster River Youth
- Member of Title-tech speaker/faculty offering insight into the bundled services business development plan
- Junior Achievement – volunteered in Economics class at local high school

References

Samuel Reid, Attorney/Certified Financial Planner
Chart Oak Capital Management 800-646-9720
Jeffrey Lipes, Sr. Vice President
Family Choice Mortgage/Rockville Bank 877-696-3956
Martin Scarano, Athletic Director
University of New Hampshire – 603-862-2013

January 11, 2024

Durham Town Council

I have spoken to Michael Mulhern who has applied to join the Housing Task Force. Michael's experience and insight will be an asset to the team and I request the council approve his application.

Sincerely yours,

Sally Tobias

Housing Task Force Chair

Housing Task Force Members

Sally Tobias, Chair	107 Madbury Road	603-397-0802	sally.tobias@me.com
Michael Saputo, Citizen Rep	5 Rocky Lane	603-817-0234	msaputo5@gmail.com
Al Howland, Citizen Rep	32 Frost Drive	603-868-5928	al.howland.13@gmail.com
Judith Spang, Citizen Rep	55 Wiswall Road	603-828-6419	judith@kestrelnet.net
Eileen E. Murphy, Citizen Rep	9 Bayview Road	443-626-7203	eemurphy.5@gmail.com
Charlotte Hitchcock, Citizen Rep	14 Stone Quarry Dr., Apt 104	203-397-3803	charlotte.rose.hitchcock@gmail.com
Michael Mulhern, Citizen Rep	91 Bagdad Road	603-234-3189	mmulhern@servicecu.org
VACANT , Citizen Rep			
Nick Taylor, Advisor			director@seacoastwhc.org
Mimi Kell, Advisor			mkell@madburyproperties.com
Charles (Chuck) Hotchkiss, Cncl. Rep	2 York Drive	603-868-1028	chuckhotchkiss@gmail.com
Paul Rasmussen, PB Rep	5 Glassford Lane	603-397-5359	pnrasmus@gmail.com



TOWN OF DURHAM

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AGENDA ITEM: **#10A** *TS*

DATE: **February 5, 2024**

COUNCIL COMMUNICATION

INITIATED BY: Gail Jablonski, Business Manager

AGENDA ITEM: END OF YEAR FINANCIAL REPORT THROUGH DECEMBER 31, 2023

CC PREPARED BY: Gail Jablonski, Business Manager

PRESENTED BY: Gail Jablonski, Business Manager

AGENDA DESCRIPTION:

In compliance with section 5.6 of the Durham Town Charter attached for your review and consideration is the unaudited year-end financial report for 2023. General Fund information is broken down by function which may be helpful for your analysis and for the purpose of discussion at the Town Council Meeting. Revenue and expense reports for all other funds are presented in summary format.

LEGAL AUTHORITY:

Durham Town Charter Section 5.6

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

Revenues: The Town's revenue as of December 31, 2023, is estimated to be over what was originally forecast by approximately \$875,000. A few areas to note where revenues exceeded expectations were in the interest collected on late tax payments, motor vehicle permit fees, building permits, meals and rental payment, as well as the Highway State Aid Block Grant from the State of NH, recreation fees, a donation received by the Fire Department, special detail reimbursements for the police and fire departments and interest on investments.

Expenses: The Town’s unaudited expenditures as of December 31, 2023, show a total expenditure of 94.7% of the total approved budget amount or a savings of approximately \$961,000. We still have a few 2023 invoices coming through that will change this figure but not dramatically.

Each department was instrumental in keeping the budget in check. The Direct Assistance (Welfare) line was overspent. In 2023 the Town assisted applicants with rent, electricity and heating oil expenses. We currently have 4 active cases of public assistance open. The Parks and Recreation Department was over due to adding in additional programs throughout the year. These costs were offset with the additional revenues that they brought in.

There are no major items to be noted for the Other Funds Summary which includes Water, Sewer, Parking, Depot Road, and Library Funds. Churchill Rink had a great year and saw increased revenues for November/December. Lack of snow and ice on the ground meant more people coming to skate at the rink.

REPORT ON IMPACT FEES

Per RSA 674:21 V(l) No later than 60 days following the end of the fiscal year, any municipality having adopted an impact fee ordinance shall prepare a report listing all expenditures of impact fee revenue for the prior fiscal year.

PARKING IMPACT FEES

In 2023 there was no activity in the Parking Impact Fees and the current balance is \$0.00.

SCHOOL IMPACT FEES

In 2023 there were no expenditures and 5 contributions totaling \$18,495 to the School Impact Fees. The balance as of 12/31/2023 was \$74,211.41.

SUGGESTED ACTION OR RECOMMENDATIONS:

No formal action is required. This report is presented as information to keep the Council informed on the Town’s financial position.

2023 Budget/Estimated General Fund - UNAUDITED					
January 1 - December 31, 2023					
PROPERTY TAXES/ABATEMENTS/CREDITS	Estimated Revenue 2023	Revenues Ending 12/31/23	Revenues Under (Over) 2023	Percent Collected 12/31/23	Percent Collected 12/31/22
Property Taxes	\$10,677,404	\$10,659,325	\$18,079	99.8%	100.1%
Payment in Lieu of Taxes	\$1,045,500	\$989,919	\$55,581	94.7%	105.5%
Abatements	(\$75,000)	(\$6,204)	(\$68,796)	8.3%	68.7%
Veteran Service Credits	(\$129,500)	(\$129,500)	\$0	100.0%	100.0%
REVENUES	Estimated Revenue 2023	Revenues Ending 12/31/23	Revenues Under (Over) 2023	Percent Collected 12/31/23	Percent Collected 12/31/22
Interest and Penalties on Delinquent Taxes	\$50,000	\$72,382	(\$22,382)	144.8%	366.0%
Permit Fees	\$1,457,720	\$1,743,694	(\$285,974)	119.6%	104.4%
State/Federal Revenues	\$1,382,500	\$1,824,629	(\$442,129)	132.0%	113.8%
Intergovernmental Revenues (ORCSD-SRO)	\$90,250	\$90,250	\$0	100.0%	104.5%
UNH - Shared Services, School, Fire & Debt Service	\$2,586,375	\$2,551,121	\$35,254	98.6%	101.0%
Departmental Income	\$253,000	\$354,070	(\$101,070)	139.9%	121.7%
Fire and Police Special Details	\$123,500	\$217,422	(\$93,922)	176.1%	48.4%
Miscellaneous Revenue	\$794,500	\$759,423	\$35,077	95.6%	104.2%
Fund Balance	\$0	\$0	\$0	0.0%	100.0%
Total General Fund Revenues	\$6,737,845	\$7,612,991	\$ (875,146.00)	113.0%	104.0%
EXPENDITURES	Council Budget 2023	Expended Through 12/31/23	Expenditures Under (Over) 2023	Percent Expended 12/31/23	Percent Expended 12/31/22
GENERAL GOVERNMENT					
Town Council	\$234,250	\$45,271	\$188,979	19.3%	61.7%
Town Treasurer	\$6,030	\$5,813	\$217	96.4%	100.5%
Town Administrator	\$411,978	\$414,104	(\$2,126)	100.5%	100.2%
Elections	\$8,700	\$6,326	\$2,374	72.7%	69.0%
Tax Collector/Town Clerk	\$311,346	\$283,391	\$27,955	91.0%	96.7%
Accounting	\$413,001	\$401,425	\$11,576	97.2%	99.6%
Assessing	\$216,841	\$201,349	\$15,492	92.9%	97.7%
Legal - Attorney Fees	\$85,000	\$55,747	\$29,253	65.6%	107.1%
Legal - Eversource Settlement (Great Bay Study)	\$0	\$0	\$0	0.0%	100.0%
Planning	\$201,678	\$193,658	\$8,020	96.0%	100.8%
Economic Development	\$0	\$0	\$0	0.0%	0.0%
Boards/Commissions/Committees	\$61,450	\$33,991	\$27,459	55.3%	78.0%
DCAT	\$134,328	\$123,291	\$11,037	91.8%	97.2%
GIS	\$116,943	\$110,526	\$6,417	94.5%	98.3%
MIS	\$457,170	\$445,152	\$12,018	97.4%	78.3%
Building Inspection	\$250,778	\$207,781	\$42,997	82.9%	81.2%
Emergency Management	\$1,000	\$400	\$600	40.0%	103.1%
Use of Donations	\$0	\$20,506	(\$20,506)	0.0%	0.0%
Other General Government	\$329,909	\$262,865	\$67,044	79.7%	92.7%
General Government Total	\$3,240,402	\$2,811,596	\$428,806	86.8%	92.1%
PUBLIC SAFETY					
Police Department	\$3,384,034	\$3,222,605	\$161,429	95.2%	99.1%
Police Department Special Details	\$60,500	\$98,048	(\$37,548)	162.1%	40.5%
Fire Department	\$4,636,050	\$4,419,847	\$216,203	95.3%	99.7%
Fire Department Special Details	\$38,800	\$57,205	(\$18,405)	147.4%	81.4%
Communication Center	\$18,700	\$23,126	(\$4,426)	123.7%	90.8%
Ambulance Services	\$46,950	\$46,942	\$8	100.0%	97.6%
Public Safety Total	\$8,185,034	\$7,867,773	\$317,261	96.1%	98.1%

Council Communication – End of Year Financial Report
Page 4

EXPENDITURES	Council Budget 2023	Expended Through 12/31/23	Expenditures Under (Over) 2023	Percent Expended 12/31/23	Percent Expended 12/31/22
PUBLIC WORKS					
Administration	\$399,228	\$370,119	\$29,109	92.7%	84.2%
Engineer	\$149,700	\$109,996	\$39,704	73.5%	69.5%
Stormwater Permitting	\$3,500	\$2,668	\$832	76.2%	124.3%
Town Buildings	\$358,150	\$331,991	\$26,159	92.7%	116.4%
Town Cemeteries & Trusted Graveyards	\$15,650	\$11,984	\$3,666	76.6%	49.9%
Wagon Hill & Parks & Grounds Maintenance	\$180,381	\$202,169	(\$21,788)	112.1%	108.7%
Equipment Maintenance	\$280,750	\$228,207	\$52,543	81.3%	105.6%
Roadway Maintenance	\$195,191	\$149,786	\$45,405	76.7%	98.1%
Drainage & Vegetation	\$136,893	\$141,767	(\$4,874)	103.6%	96.4%
Snow Removal	\$351,296	\$260,759	\$90,537	74.2%	81.9%
Traffic Control	\$146,197	\$171,882	(\$25,685)	117.6%	109.1%
Bridges & Dams	\$239,628	\$187,525	\$52,103	78.3%	85.7%
Public Works Total	\$2,456,564	\$2,168,853	\$287,711	88.3%	94.3%
SANITATION					
Solid Waste Administration	\$202,643	\$160,444	\$42,199	79.2%	93.2%
Rolloff Vehicle Operation	\$69,996	\$49,727	\$20,269	71.0%	95.3%
Curbside Collection	\$229,693	\$240,416	(\$10,723)	104.7%	107.1%
Litter Removal	\$33,300	\$29,422	\$3,878	88.4%	84.9%
Recycling	\$169,393	\$159,571	\$9,822	94.2%	110.6%
Solid Waste Management Facility (SWMF)	\$128,297	\$132,903	(\$4,606)	103.6%	100.7%
Sanitation Total	\$833,322	\$772,483	\$60,839	92.7%	101.8%
HEALTH & WELFARE					
Health Inspector	\$300	\$90	\$210	30.0%	0.0%
Social Service Agencies	\$12,300	\$12,300	\$0	100.0%	100.0%
Direct Assistance (Welfare)	\$30,000	\$88,032	(\$58,032)	293.4%	229.5%
Health & Welfare Total	\$42,600	\$100,422	(\$57,822)	235.7%	190.2%
CULTURE & RECREATION					
Parks & Recreation Department	\$384,153	\$409,087	(\$24,934)	106.5%	102.0%
UNH Outdoor Pool and ORYA	\$0	\$0	\$0	0.0%	0.0%
Parks & Recreation Committee	\$1,500	\$1,420	\$80	94.7%	102.2%
Memorial Day	\$500	\$655	(\$155)	131.0%	101.8%
Conservation	\$44,000	\$35,327	\$8,673	80.3%	51.4%
Culture & Recreation Total	\$430,153	\$446,489	(\$16,336)	103.8%	94.5%
DEBT SERVICE					
Principal	\$1,203,400	\$1,272,834	(\$69,434)	105.8%	100.0%
Interest	\$367,750	\$359,680	\$8,070	97.8%	100.0%
Debt Service Charges	\$6,000	\$4,350	\$1,650	72.5%	117.0%
Debt Service Total	\$1,577,150	\$1,636,864	-\$59,714	103.8%	100.0%
TRANSFERS					
Transfer to Library	\$577,400	\$577,400	\$0	100.0%	100.0%
Transfer to Capital Project Fund	\$843,624	\$843,324	\$300	100.0%	100.0%
Transfer to Capital Reserve Fund	\$70,000	\$70,000	\$0	100.0%	100.0%
Debt Service Total	\$1,491,024	\$1,490,724	\$300	100.0%	100.0%
TOTAL GENERAL FUND EXPENDITURES	\$18,256,249	\$17,295,204	\$961,045	94.7%	97.2%

2023 Budget/Estimated Other Funds Summary - UNAUDITED					
January 1 - December 31, 2023					
Water Fund	Estimated 2023	Ending 12/31/23	Under (Over) 2023	Percent as of 12/31/23	Percent as of 12/31/22
Revenues	\$1,525,220	\$1,478,995	\$46,225	97.0%	99.7%
Expenses	\$1,525,220	\$1,440,792	\$84,428	94.5%	94.9%
Sewer Fund	Estimated 2023	Ending 12/31/23	Under (Over) 2023	Percent as of 12/31/23	Percent as of 12/31/22
Revenues	\$3,152,000	\$3,124,969	\$27,031	99.1%	100.5%
Expenses	\$3,152,000	\$3,121,338	\$30,662	99.0%	96.7%
Parking Fund	Estimated 2023	Ending 12/31/23	Under (Over) 2023	Percent as of 12/31/23	Percent as of 12/31/22
Revenues	\$420,000	\$455,425	(\$35,425)	108.4%	121.5%
Expenses	\$420,000	\$297,898	\$122,102	70.9%	79.0%
Depot Road Fund	Estimated 2023	Ending 12/31/23	Under (Over) 2023	Percent as of 12/31/23	Percent as of 12/31/22
Revenues	\$119,000	\$160,687	(\$41,687)	135.0%	101.2%
Expenses	\$119,000	\$30,670	\$88,330	25.8%	19.2%
Churchill Rink Fund	Estimated 2023	Ending 12/31/23	Under (Over) 2023	Percent as of 12/31/23	Percent as of 12/31/22
Revenues	\$318,000	\$399,166	(\$81,166)	125.5%	100.9%
Expenses	\$318,000	\$295,292	\$22,708	92.9%	98.6%
Library Fund	Estimated 2023	Ending 12/31/23	Under (Over) 2023	Percent as of 12/31/23	Percent as of 12/31/22
Revenues	\$602,400	\$585,671	\$16,729	97.2%	101.3%
Expenses	\$602,400	\$585,671	\$16,729	97.2%	101.3%



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AGENDA ITEM: **#10B** *TS*
DATE: February 5, 2024

COUNCIL COMMUNICATION

INITIATED BY: Todd Selig, Administrator

AGENDA ITEM: PRESENTATION BY JOAN OSBORN ON PROGRESS OF
"REVOLUTION: 1774" EVENT FOR JUNE 15, 2024.

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd Selig, Administrator

AGENDA DESCRIPTION:

Joan Osborn is organizing an event for June 15, 2024 entitled Revolution: 1774. It commemorates the 250th anniversary of Day Two of the raid on Fort William and Mary in New Castle, on December 15, 1774. Led by General John Sullivan, assisted by Newmarket's Wentworth Cheswill (who gathered up the local militia for Day Two of this critical raid), this historical event was arguably the first military action of the Revolutionary War.

LEGAL AUTHORITY:

N/A

LEGAL OPINION: N/A

FINANCIAL DETAILS: N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

No formal action required. Receive presentation from Joan Osborn and hold question and answer session if desired.



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AGENDA ITEM: **#11** *TS*

DATE: February 5, 2024

COUNCIL COMMUNICATION

INITIATED BY: Durham Town Council

AGENDA ITEM: CONTINUE DISCUSSION AND FINALIZATION OF ADMINISTRATOR'S ANNUAL PERFORMANCE EVALUATION FOR 2023 IN ACCORDANCE WITH THE EMPLOYMENT AGREEMENT BETWEEN THE ADMINISTRATOR AND THE TOWN OF DURHAM AND DISCUSSION REGARDING EXTENSION OF EMPLOYMENT AGREEMENT BEYOND DECEMBER 31, 2025.

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

Pursuant to Section 17 of Administrator Selig's Employment Agreement [*which was specifically requested to be included in the Employment Agreement by Mr. Selig*] with the Town:

"Commencing April of 2017, and each succeeding April thereafter, the Town Council and Selig shall mutually establish goals and objectives [these are the approved 2020/21 Town Council goals] which they deem necessary and appropriate for the proper management of the Town during the succeeding twelve (12) months. Such goals and objectives shall be committed to writing and formally adopted by the Town Council. . . Commencing January 2018, and for each January thereafter, the Town Council shall review/evaluate Selig's performance in accord with the criteria provided to Selig by the Town the preceding April. The Town Council shall provide Selig with a written summary of this Annual Performance Evaluation and shall provide Selig with an opportunity to discuss this evaluation with the Town Council."

On January 8, 2024, the Council began the process for conducting Administrator Selig's annual performance evaluation. Councilors decided to continue with the same process used in recent years in which the Council utilizes a one-page evaluation form/matrix outlining key elements of importance and ranking the administrator's performance (on a scale of 1 to 5) for each element, which includes five categories:

1. Ability to maintain or improve strong relationships;
2. Financial oversight;
3. Leadership;
4. Initiative; and
5. Other.

Rankings included: 5=Excellent, 4=Very Good, 3=Good, 2=Acceptable, 1=Unacceptable.

Council members were provided the matrix via email in Microsoft Word format and were asked to return their responses electronically to Council Chair Sally Needell by January 17. Chair Needell compiled the responses and on Tuesday, January 30, Chair Needell and Vice Chair Lawson met with Administrator Selig to discuss the evaluation results.

Attached for the Council's information is a matrix which incorporates the results submitted by Council members, as well as responses that were provided. The Council approved/amended his employment contract through the passage of Resolution #2017-14 dated April 3, 2017 for a period of nine years commencing on January 1, 2017 and ending December 31, 2025, and establishing his base annual salary. However, it is the Council's desire to now discuss the extending of the employment agreement to a period beyond December 31, 2025.

Below is Mr. Selig's average scores over the past fourteen years, including this year.

<u>YEAR</u>	<u>SCORE</u>
2010	4.3
2011	4.4
2012	4.5
2013	4.0
2014	4.3
2015	4.4
2016	4.5
2017	4.8
2018	4.6
2019	4.6
2020	4.8
2021	4.7
2022	4.9
2023	4.8

LEGAL AUTHORITY:

Article 4 "Administration of Government", Section 4.1 of the Durham Town Charter:

"The chief administrative officer of the town shall be the Town Administrator (hereinafter called the "Administrator"), who shall be a full-time regular employee of

the Town. The Council shall appoint a person especially qualified by experience and training, who receives the votes of at least five (5) members of the Council, to be Administrator. The Administrator shall serve at the pleasure of the Council, which will fix the Administrator's salary and terms of employment."

Article 4 "Administration of Government", Section 4.3 of the Durham Town Charter:
"The Administrator may be reprimanded or removed for cause by the affirmative vote of at least six (6) members of the Council as herein provided. At least thirty (30) days before the proposed reprimand or removal of the Administrator, the Council shall adopt a resolution stating its intention to reprimand or remove him, the reasons therefor and an effective date. A copy of the resolution shall be served forthwith on the Administrator, who may, within ten (10) days, demand a public hearing, in which event the Administrator shall not be reprimanded or removed until such public hearing has been held. Upon or after passage of a resolution of intent to remove, the Council may suspend the Administrator from duty, but his pay shall continue until removal. In case of such suspension, the Council shall, by the affirmative vote of the Council, appoint an Acting Administrator to serve at the pleasure of the Council for not more than ninety (90) days. The action of the Council in removing the Administrator shall be final."

Article II, "Administrative Organization", Section 4-4 of the Administrative Code":
"The chief administrative officer of the town shall be the Town Administrator ("Administrator"), who shall be appointed by the Council based upon his training and experience. The Administrator shall serve at the pleasure of the Council, who will also establish his compensation and terms of employment."

Article 16 of Employment Agreement Between Todd Selig and the Town of Durham states: "Renewal Negotiations. If either the Town or Selig wishes to renew this Agreement at the conclusion of its original nine (9) year term, that party shall notify the other of such intent no later than December 31, 2024. In the event that the parties have not successfully concluded their negotiations by March 1, 2025, subsection 14C shall not apply and Selig shall be free to seek and obtain employment elsewhere at any time, even during the remaining term of this Agreement."

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

Hold discussion concerning Administrator Selig's annual evaluation for 2023 and provide feedback to Administrator Selig relative to his performance. Discuss the possibility of extending the employment agreement beyond December 31, 2025.

**ANNUAL EVALUATION OF TODD SELIG
2023**

1 = Unacceptable 2 = Acceptable 3 = Good 4 = Very Good 5 = Excellent

	Ave
Ability to maintain or improve strong relationships with:	
• Town Council (responsiveness to concerns)	5.0
• External entities such as UNH, town businesses, etc.	4.7
• Town department heads and staff	4.9
• Town committees and boards	4.8
• Serves citizens effectively and efficiently	4.9
Financial oversight:	
• Financial performance of the Town	4.9
• Fiscal responsibility	4.8
• Budget (process, preparation, dissemination)	5.0
• Budget (creation of budget within Council guidelines)	5.0
• Accomplishment of meaningful modifications in the economic relationship with UNH	4.4 2 N/A
Leadership:	
• Provides clear guidance to the Council on all issues	4.8
• Provides effective management of town staff and departments	4.8
• Improves the performance of town staff, when needed. When necessary, has removed individuals who have failed to perform consistent with their job description and/or compensation	4.7 2 N/A
• Competency in human resource area with new hires during his administration	4.9 1 N/A
• Provides leadership and support to town committees and boards as necessary.	4.8
Initiative:	
• Proposes appropriate initiatives/strategic direction to the Council	4.9
• Is timely in follow up reports to Council initiatives	4.9
• Accomplishment of Council's goals and objectives	5.0
• Ability to be a visionary for future community planning	4.8
Other:	
• Appropriately challenges the status quo	4.2
• Willingness to challenge and support his convictions	5.0
• Appropriate allocation of time and energies, including delegating non-essential tasks	4.8

Evaluation Narratives of Todd Selig's Evaluation by the Town Council

January 2024

1) Administrator Selig continues to provide the Town Council excellent support for the legislative role we play both taking appropriate initiatives and providing alternatives to key issues. He is highly respected regionally as evidenced by opinions expressed to me by my colleagues on the Strafford Regional Planning Commission. Durham is often looked to for examples of good practice.

2) Ability to maintain or improve strong relationships with external entities such as UNH, town businesses, etc.: I'm not sure Todd has strong relationships with town businesses—but I think that some friction between the Town and the business community is inevitable, unless the Town adopts the business community's agenda as its own (not a change I would support).

Accomplishment of meaningful modifications in the economic relationship with UNH: I think that, especially given current budget conditions at UNH, nobody could meaningfully modify economic relations with UNH. The opportunity may arise if UNH proceeds with plans for further development of the West Edge project.

Provides clear guidance to the Council on all issues: Todd's guidance is clear in the sense that he clearly explains the considerations that enter into dealing with issues facing the Council. He does not provide "clear guidance" in the sense of pointing the Council toward a particular decision, nor should he.

Proposes appropriate initiatives/strategic direction to the Council: In my experience, Todd allows the Council to chart its own course and set its own priorities. That approach seems to be working very well.

Ability to be a visionary for future community planning: On the contrary, Todd is very careful to let the Planning Board and Town Council develop their own vision. Again, that approach seems to be working well.

Appropriately challenges the status quo: I do not doubt that Todd would quietly but effectively challenge the status quo if he felt that would be in the Town's best interest. However, given how well the Town government (including staff, elected officials, and volunteers) is functioning, there has not been a need to challenge the status quo.

3) Ability to maintain or improve strong relationships – Todd maintains excellent relationships with the Council, Staff, boards/committee/commissions, residents and UNH. The quality of his work, ideas and approach to resolving problems are the foundation of these relationships. He is extraordinary at navigating around barriers to workable solutions and compromises.

Financial Oversight – Todd and the staff did an excellent job on the 2024 budget, not unlike previous years. The day-to-day oversight and management of town finances by the staff is

excellent. The audit results were excellent. There was no meaningful opportunity to modify agreements with UNH, but Todd's stewardship of the relationship continues to be excellent.

Leadership – I have no way to evaluate Todd's work with new hires, and believe new hires are most impacted by the staff. There have been no changes to Todd's direct reports, but I note that Todd has dealt proactively with anticipated personnel changes and retirements. Dealing with personnel issues rarely necessitates involving the council, so I can't evaluate several of the criteria. Todd demonstrates excellent leadership in town government – both internally and externally.

4) Todd Selig responsibly manages all aspects of the administration of the Town of Durham. He adopts the Town Council goals and is often the visionary for how the goals will be implemented by the Town departments. He maintains trusting relationships with the Town department heads that allow them to take on and manage existing work and new initiatives. Todd steps in when his guidance and/or support are needed, and he avoids micromanaging department work.

Todd is the go-to person for many staff, residents, and town councilors who are seeking advice or have concerns that are not easily dealt with or addressed by Town staff. He gives that support with patience and wisdom while also being open to new ideas.

The budgeting process is extensive, and Todd and Gail Jablonski do an incredible job of balancing the town's existing financial needs and forecasted future needs while also working to control Town taxpayer rates.

Todd shows his passion for the town with his many appearances at events, publication of Friday Updates, and positive interactions with our residents.

The Town of Durham is fortunate to have had Todd guide it through its continued growth as a college town with a multitude of concerns.

5) I've witnessed excellent relationships with regional governments and nonprofits, but relationships with town businesses could possibly be strengthened as our downtown seems to be floundering a little.

I've witnessed great support and leadership of some committees (ex: Human Rights) but have seen others struggle with their direction and finding channels to contribute meaningfully to the town (agriculture, conservation, energy).

I think the most difficult of these criteria for Todd is challenging the status quo, but this is not to say that he doesn't have vision or conviction, but rather that I think this may be personally uncomfortable for him and perhaps an area for future growth.

I appreciate as a towns person and Council member that Todd sets a standard of being highly responsive to residents' emails, however I worry that he is sometimes too responsive and that this should not only be delegated to protect his time, but also really should fall on Council members to respond as they are the elected body that is accountable to voters.



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AGENDA ITEM: #12 TS
DATE: February 5, 2024

COUNCIL COMMUNICATION

INITIATED BY: Durham Town Council

AGENDA ITEM: APPROVE THE TOWN COUNCIL MEETING MINUTES FOR DECEMBER 4, 2023 AND JANUARY 8, 2024.

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd Selig, Administrator

AGENDA DESCRIPTION:

Attached for the Council's review and approval are the minutes for the meetings held on December 4, 2023 and January 8, 2024. 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 #1:

The Durham Town Council does hereby approve the Town Council meeting minutes for December 4, 2023 (as presented/as amended).

MOTION #2:

The Durham Town Council does hereby approve the Town Council meeting minutes for January 8, 2024 (as presented/as amended).