



Town of Amherst, NH
BOARD OF SELECTMEN AGENDA
TUESDAY, JANUARY 19, 2021 6:30 PM

You are invited to a Zoom webinar.

When: Jan 19, 2021 06:30 PM Eastern Time (US and Canada)

Topic: Board of Selectmen 01/19/2021

Please click the link below to join the

webinar: <https://us02web.zoom.us/j/81799923077>

Dial (301) 715-8592

Webinar ID: 896 4041 4450

If you have trouble accessing this meeting, call (603)440-8248

- 1. Call to Order**
- 2. Citizens' Forum**
- 3. Administration**
 - 3.1. Administrative Updates
 - 3.2. Petitioned warrant article
 - 3.3. Deliberative Session Discussion
- 4. Staff Reports**
 - 4.1. AHSC Proposed Traffic Ordinances
 - 4.2. Annual police cruiser purchase approval
 - 4.3. Transfer Station - Long Lines and Potential Solutions
 - 4.4. Tamerack and Rhodura - salt usage.
- 5. Approvals**
 - 5.1. Assessing
 - 5.2. Payroll and AP Approvals
- 6. Action Items**
- 7. Old/New Business**

Adjournment

**Next Meeting: February 3, 2021- TOWN MEETING DELIBERATIVE SESSION
7pm SOUHEGAN HIGH SCHOOL**



**Town of Amherst, NH
BOARD OF SELECTMEN
STAFF REPORT**

Title: Administrative Updates

Department: Administration

Meeting Date: January 19, 2021

Staff Contact:

BACKGROUND INFORMATION:

Update on discretionary easements

NHMA Invoice

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

None



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Petitioned warrant article

Department: Administration

Meeting Date: January 19, 2021

Staff Contact:

BACKGROUND INFORMATION:

NH RSA 39:3 Articles. – Upon the written application of 25 or more registered voters or 2 percent of the registered voters in town, whichever is less, although in no event shall fewer than 10 registered voters be sufficient, presented to the selectmen or one of them not later than the fifth Tuesday before the day prescribed for an annual meeting, the selectmen shall insert in their warrant for such meeting the petitioned article with only such minor textual changes as may be required.

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. petitioned warrant article

A Petition to Add a Warrant Article Resolution to the 2021 Town Meeting Warrant

NEW HAMPSHIRE RESOLUTION FOR FAIR NONPARTISAN REDISTRICTING

By petition of 25 or more eligible voters of the town of Amherst to see if the town will vote to urge that the New Hampshire General Court, which is obligated to redraw the maps of political districts within the state following the federal census, will ensure fair and effective representation of New Hampshire voters without gerrymandering.

Additionally, these voters ask the town of Amherst to urge the NH General Court to carry out the redistricting in a fair and transparent way through public meetings, not to favor a particular political party, to include communities of interest, and to minimize multi-seat districts.

Furthermore, as the New Hampshire State Constitution, Part 2, Article 11 allows towns of sufficient population to have their own state representatives, not shared with other towns, for the town of Amherst to petition the NH General Court for its own exclusive seat(s) in the NH House of Representatives, ensuring that State Representatives properly represent the town's interests.

The record of the vote approving this article shall be transmitted by written notice from the selectmen to Amherst's state legislators, informing them of the demands from their constituents within 30 days of the vote.

Beth Haverkamp Powers X [Signature]
 Your name as registered to vote Your signature
27 Old Manchester 1/11/21
 Your street address, as registered to vote Date
Amherst NH 03031 haverkamp111@comcast.net
 City State Zip Email

Kirsten Wilson-Karpawich X [Signature]
 Your name as registered to vote Your signature
5 madison Ln 1/12/21
 Your street address, as registered to vote Date
Amherst NH 03031 Kirstikarpawich@gmail.com
 City State Zip Email

Thank You!

RECEIVED 
JAN 12 2021



**Town of Amherst, NH
BOARD OF SELECTMEN
STAFF REPORT**

Title: Deliberative Session Discussion
Meeting Date: January 19, 2021

Department: Administration
Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. 2022 WARRANT DRAFT, 1.15.2020



**AMHERST TOWN WARRANT
THE STATE OF NEW HAMPSHIRE
MARCH 9, 2021**

To the inhabitants of the Town of Amherst in the County of Hillsborough and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified that the Annual Meeting of Amherst will be held in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 3, 2021 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 9, 2021 at the Souhegan High School from 6:00 AM to 8:00 PM.

ARTICLE 21: To choose all necessary Town Officers for the ensuing terms as follows:

- 2 Selectmen for 3 Years**
- 1 Town Treasurer for 3 Years**
- 1 Cemetery Trustee for 3 Years**
- 2 Library Trustees for 3 Years**
- 1 Trustee of the Trust Funds for 3 Years**
- 2 Zoning Board of Adjustment Members for 3 Years**
- 2 Planning Board Members for 1 Year**
- 2 Planning Board Members for 2 Years**
- 2 Planning Board Members for 3 Years**

ARTICLE 22: Open Space Acquisition Bond

Shall the Town vote to raise and appropriate the sum of six million dollars (\$6,000,000.00) to purchase land and easements or other property interests within the Town of Amherst for conservation purposes, and to authorize the Board of Selectmen to issue bonds or notes up to six million dollars (\$6,000,000.00) in compliance with provisions of the Municipal Finance Act (RSA 33:1 et seq., as amended); provided, however, that notwithstanding anything herein to the contrary, the Town shall not issue more than two million dollars (\$2,000,000.00) of bonds or notes in any one fiscal year; to authorize the Selectmen to negotiate and determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes, however, no such bonds or notes shall be issued with a term of maturity of less than ten (10) years or more than twenty (20) years, furthermore, to authorize the Selectmen to acquire said property exercising their authority under RSA 41:14-a, and additionally to raise and appropriate the sum of One Hundred Sixty Thousand Dollars (**\$160,000.00**) for the first year interest and costs. Land or property interests to be purchased with bond proceeds shall total not more than 800 acres and shall be acquired in the name of the Town as conservation land to be managed by the Conservation Commission pursuant to RSA 36-A:4, to protect and limit the future use of, or otherwise conserve and properly utilize

open spaces and other land and water areas. The authorization to borrow provided hereunder shall not lapse until June 30, 2026. (Tax impact = \$0.09) (3/5 Vote Required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)

(The Ways and Means Committee supports this article by a vote of 4-3-0.)

ARTICLE 23: Operating Budget

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$14,877,676**. Should this article be defeated the default budget shall be **\$14,630,503**, which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Tax Impact = \$5.44) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 4-1-0.)

(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 24: Contingency Fund

Shall the Town vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate the sum of one hundred-twenty thousand dollars (**\$120,000**) to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Tax Impact = \$0.00) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)

(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 25: Communications Center Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (**\$25,000**) to be added to the Communications Center Capital Reserve Fund, previously established. (Tax Impact = \$0.01) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)

(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 26: Assessing Revaluation Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (**\$25,000**) to be added to the Assessing Revaluation Capital Reserve Fund, previously established. (Tax Impact = \$0.01) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)

(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 27: Service-Connected Total Disability Tax Credit

Shall the Town vote to increase the optional tax credit for Service-Connected Total Disability on residential property occupied by a service-connected totally disabled person or their surviving

spouse from \$3,200 to \$4,000 as permitted by RSA 72:35 I-a. (Tax Impact = \$0.01) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)

(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 28: Bridge Repair and Replacement Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of two hundred thousand **(\$200,000)** to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.11) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)

(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 29: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of two hundred fifty-seven thousand dollars **(\$257,000)** to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established. (Tax Impact = \$0.15) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)

(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 30: Establish DPW Vehicles and Equipment Acquisition and Replacement CRF

Shall the Town vote to establish a DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of acquisition and replacement of DPW vehicles and equipment and to raise and appropriate the sum of One Hundred Twenty Thousand Dollars **(\$120,000)** to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. (Tax Impact = \$0.07) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 4-1-0.)

(The Ways and Means Committee supports this article by a vote of 5-2-0.)

ARTICLE 31: Police Station Renovation Completion

Shall the Town vote to raise and appropriate the sum of Two Hundred Thousand Dollars **(\$200,000)** for the purpose of completing the 3rd floor of the Police Station renovation. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Tax Impact = \$0.0) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)

(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 32: Establish and fund CRF for Amherst Multimodal Facilities

Shall the Town vote to establish an Amherst Multimodal Facilities Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of design and construction of projects and provide matching funds for grants for such projects, and to raise and appropriate the sum of Seventy-Five Thousand Dollars **(\$75,000)** to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. (Tax Impact = \$0.04) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)
(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 33: Recreation Fields Acquisition and Construction CRF

Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars (**\$50,000**) to be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund, previously established. (Tax Impact = \$0.03) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)
(The Ways and Means Committee supports this article by a vote of 7-0-0.)

Given under our hands and seal this th day of January 2021

Peter Lyon, Chairman

Reed Panasiti, Clerk

John D'Angelo, Selectman

Dwight Brew, Vice Chairman

Thomas Grella, Selectman



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: AHSC Proposed Traffic Ordinances **Department:** Police Department
Meeting Date: January 19, 2021 **Staff Contact:** Mark Reams

BACKGROUND INFORMATION:

To approve three traffic ordinances, each having already been presented through two statutorily required public hearings.

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

To adopt the attached ordinance as written.

TOWN ADMINISTRATOR RECOMMENDATION:

Concur

ATTACHMENTS:

1. Ordinance - Stop signs Speed and No Parking

TOWN OF AMHERST, NH
Board of Selectmen

ORDINANCE

Pursuant to the authority granted to the Board of Selectmen of the Town of Amherst by virtue of NH RSA's 31:39, 41:11, and 47:17 for the purpose of enforcing and regulating traffic, the following traffic control regulations are hereby established for the Town of Amherst:

1. *Two (2) stop signs at the intersections of the following Town of Amherst roads:*
 - a. *Madison Lane @ Williamsburg Drive*
 - b. *Madison Lane @ Georgetown Drive*

2. *A maximum speed limit of 30 M.P.H. for the section of Manchester Road located between the intersections of Mack Hill Road and Limbo Lane.*

3. *A no parking zone on Grater Road between the intersection with South Grater Road and the point 600 feet north of South Grater Road.*

This ordinance shall take effect on January 19, 2021.

Signed this date, January 19, 2021, by the Board of Selectmen of the Town of Amherst:

Peter Lyon, Chairman

Dwight Brew, Vice Chairman

Reed Panasiti, Clerk

Thomas Grella, Member

John D'Angelo, Member



**Town of Amherst, NH
BOARD OF SELECTMEN
STAFF REPORT**

Title: Annual police cruiser purchase approval

Department: Police Department

Meeting Date: January 19, 2021

Staff Contact: Mark Reams

BACKGROUND INFORMATION:

Three bids submitted for FY21 cruiser purchase. All documentation attached.

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

To award the FY21 cruiser purchase bid to Northwest Hills Chrysler/Dodge/Jeep/Ram in the amount of \$56,286.

TOWN ADMINISTRATOR RECOMMENDATION:

Concur

ATTACHMENTS:

1. FY21 Cruiser Bids



Memorandum

To: Board of Selectmen
Cc:
From: Mark O. Reams, Chief of Police
Date: January 5, 2021
Re: **FY21 Cruiser Purchase**

Consistent with the FY21 budget appropriation, I am seeking authorization to purchase two new 2021 AWD Dodge Chargers. As you may know, the previous Ford Interceptor Sedan was discontinued.

I have sought prices from the following dealerships (**per vehicle pricing**):

Northwest Hills CDJR (State/low bid)	\$28,143
Hillsboro CDJR	\$28,490
Contemporary Chrysler	\$28,971

I recommend that the NH State bid recipient, Northwest Hills CDJR, be awarded our business.

Thank you for your time and consideration.

TOWN OF AMHERST

Town Department: Amherst Police Department

Date: January 5, 2021

Line Item: 01-4210-70-2760 New Vehicles

Budget Amount: \$65,673

Bid #: Item: FY 21 Cruisers

Date Bid To Be Awarded: January 19, 2021

VENDOR Name and Address

PRICE/UNIT

TOTAL

OTHER CONSIDERATIONS

Northwest Hills CDJR
1. 2033 E. Main Street
Torrington, CT 06790 \$28,143 \$56,286 State bid recipient and low bid

Hillsboro CDJR
2. PO Box 2340
Hillsboro, NH 03244 \$28,490 \$56,980

Contemporary CDJR
3. 30 Hammond Road
Milford, NH 03055 \$28,971 \$57,942

Recommend bid be awarded to: Northwest Hills CDJR

Signature of Town Administrator/ Date

Please attach to this request a copy of the specifications and proposal from the lowest qualified bidder. Please forward, for review purposes, a copy of bids in excess of \$10,000.00 to the Board of Selectmen at least one week prior to the meeting of the Board of Selectmen.

AMHERST POLICE DEPARTMENT

175 Amherst Street Amherst, New Hampshire 03031
(603) 673-4900 FAX (603) 672-8477



MARK O. REAMS
CHIEF OF POLICE

January 1, 2021

Mr. Warren Ford
Northwest Hills CDJR
2033 E. Main St
Torrington, CT 06790
warren.ford@nwhcars.com

28,143

RE: 2021 Cruiser Bid

Dear Mr. Ford

With the new year upon us, I am seeking quotes for the purchase of two 2021 Dodge Charger LX Police Vehicles as described below. I look forward to hearing from you, and please feel free to call if you have any questions.

- PW7 Color White
- 28A 2021 Dodge Charger AWD
- ERB 3.6L Pentastar V6
- TYL 245/55R18 BSW Goodyear Performance Tires
- MDA Front License Plate Bracket
- LNF Black Left Spot Lamp
- LNX LED Spot Lamp Upgrade
- CW6 Deactivate Rear Doors and Windows
- GXG Entire Fleet-alike Key
- XWQ Trunk Tray (no fan)
- DFK 8-Speed AutoStick Automatic Transmission
- UAG Uconnect 4 with 7 inch Display AM/FM/Bluetooth Media Hub
- AWC Fleet Safety Group w/ Officer Protection Package
- AHM Power Adjustable Pedals

Thank you for your time and assistance.

Sincerely,

Mark O. Reams

Northwest Hills Automotive, LLC
 2065 East Main Street
 Torrington, CT 06790
 www.northwesthillsdealerships.com
 (203)528-6674



Quote # : 12/23/2020

Prepared For:

Make	Model Year	BASE BID MODEL DESCRIPTION
DODGE	2021	CHARGER BASE AWD PPV


Base Warranty 36Mos 360000 Miles
Powertrain Warranty 5yr 100000 miles

Base Contract Price \$26,715.00

Vehicle to include all manufacturers standard and optional equipment as described in the original bid specifications plus the following options:

Option or Model #	Discount %	Upgrades / Factory Options	QTY	MSRP (\$)	Discount (\$)	Net Amount (\$)
AHM		CONV GROUP 1	1	\$432.00	\$0.00	\$432.00
AWC		FLEET SAFETY GROUP	1	\$316.00	\$0.00	\$316.00
GXG		FLEET KEY ALIKE	1	\$125.00	\$0.00	\$125.00
CW6		DEACTIVATE REAR DOORS/WINDOWS	1	\$68.00	\$0.00	\$68.00
LNx		LED SPOT LIGHT	1	\$136.00	\$0.00	\$136.00
LNF		LEFT SIDE SPOT LIGHT	1	\$189.00	\$0.00	\$189.00
TYL		245/55R18 PERF TIRES	1	\$162.00	\$0.00	\$162.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
Totals:				\$1,428.00	\$0.00	\$1,428.00

Warren Ford
 Fleet and Municipal Manager

After Market Options						
Item #	MFR	Discount	Description	QTY	List Price	Net Amount (\$)
1					\$ -	0.00
			Labor			0.00
2					\$ -	0.00
			Labor			0.00
3					\$ -	0.00
			Labor			0.00
4					\$ -	0.00
			Labor			0.00
5					\$ -	0.00
			Labor			0.00
6					\$ -	0.00
			Labor			0.00
Parts Accessories and Labor						
Connecticut Motor Vehicle Fees						
Total Standard, Optional, and Aftermarket Equipment : each \$				1	Total:	\$28,143.00
Name:				Units:		
FIN Code:				QTY	Exterior	Interior
VIN:				1	WHITE	BLACK
				___12/23/2020___ Date		
				Signature		

AMHERST POLICE DEPARTMENT

175 Amherst Street Amherst, New Hampshire 03031
(603) 673-4900 FAX (603) 672-8477



MARK O. REAMS
CHIEF OF POLICE

January 1, 2021

Mr. Ted Nichols
Hillsboro CDJR
PO Box 2340
Hillsboro, NH 03244
ted@hillsborocdj.com

28,490

RE: 2021 Cruiser Bid

Dear Mr. Nichols

With the new year upon us, I am seeking quotes for the purchase of two 2021 Dodge Charger LX Police Vehicles as described below. I look forward to hearing from you, and please feel free to call if you have any questions.

PW7 Color White
28A 2021 Dodge Charger AWD
ERB 3.6L Pentastar V6
TYL 245/55R18 BSW Goodyear Performance Tires
MDA Front License Plate Bracket
LNF Black Left Spot Lamp
LNX LED Spot Lamp Upgrade
CW6 Deactivate Rear Doors and Windows
GXG Entire Fleet-alike Key
XWQ Trunk Tray (no fan)
DFK 8-Speed AutoStick Automatic Transmission
UAG Uconnect 4 with 7 inch Display AM/FM/Bluetooth Media Hub
AWC Fleet Safety Group w/ Officer Protection Package
AHM Power Adjustable Pedals

Thank you for your time and assistance.

Sincerely,

Mark O. Reams

Mark Reams

From: Ted Nichols <ted@hillsborocdj.com>
Sent: Tuesday, December 22, 2020 12:09 PM
To: Mark Reams
Subject: Re: Amherst PD Bid Request
Attachments: Officer Protection Package - Program Rules.pdf

[External Sender]:

Chief Reams,

Here you are Sir
2021 Dodge Charger Police AWD
3.6L V6 AWD 8 Speed Auto
TYL Tire Upgrade
LNF Spot Lamp
LNX LED Spot Lamp
CW6 Deactivate Rear Doors
GXG Fleet Alike Keys
AHM Conv Pkg (power pedals)
Ordered Fleet Price \$28490
Also here is a link to obtain the OPP
Thanks for the opportunity!!

Ted Nichols
General Sales Manager
603-582-1099 Cell

On Tue, Dec 22, 2020 at 7:50 AM Mark Reams <mreams@amherstnh.gov> wrote:

Hi Ted,

The standard cloth seats are fine as we will be installing prisoner seats.

If the Fleet Safety Group doesn't come with the Officer Safety Package then we don't need the Fleet Safety Group as the Officer Safety Package was the only item we were looking for in that package.

We can pass on the trunk tray as well.

Thanks,

AMHERST POLICE DEPARTMENT

175 Amherst Street Amherst, New Hampshire 03031
(603) 673-4900 FAX (603) 672-8477



MARK O. REAMS
CHIEF OF POLICE

January 1, 2021

Mr. Chad Blanchette
Contemporary CDJR
30 Hammond Rd
Milford, NH 03055
cblanchette@contemporarycd.com

\$ 28,971

RE: 2021 Cruiser Bid

Dear Mr. Blanchette

With the new year upon us, I am seeking quotes for the purchase of two 2021 Dodge Charger LX Police Vehicles as described below. I look forward to hearing from you, and please feel free to call if you have any questions.

PW7 Color White
28A 2021 Dodge Charger AWD
ERB 3.6L Pentastar V6
TYL 245/55R18 BSW Goodyear Performance Tires
MDA Front License Plate Bracket
LNF Black Left Spot Lamp
LNX LED Spot Lamp Upgrade
CW6 Deactivate Rear Doors and Windows
GXG Entire Fleet-alike Key
XWQ Trunk Tray (no fan)
DFK 8-Speed AutoStick Automatic Transmission
UAG Uconnect 4 with 7 inch Display AM/FM/Bluetooth Media Hub
AWC Fleet Safety Group w/ Officer Protection Package
AHM Power Adjustable Pedals

Thank you for your time and assistance.

Sincerely,

Mark O. Reams

CONTEMPORARY CHRYSLER DODGE JEEP RAM F
 30 Hammond Road
 Milford, NH 030554904

Configuration Preview

Date Printed: 2020-12-28 11:26 AM VIN:
 Estimated Ship Date: VON:

Quantity: 1
 Status: BA - Pending order
 FAN 1: 48869 NEW HAMPSHIRE, STATE OF
 FAN 2:
 Client Code:
 Bid Number: TB1079
 PO Number:

Sold to:
 CONTEMPORARY CHRYSLER DODGE JEEP
 RAM FIAT (42991)
 30 Hammond Road
 Milford, NH 030554904

Ship to:
 CONTEMPORARY CHRYSLER DODGE JEEP RAM FIAT (42991)
 30 Hammond Road
 Milford, NH 030554904

Vehicle: 2021 CHARGER POLICE AWD (LDEE48)

	Sales Code	Description	MSRP(USD)	FWP(USD)
Model:	LDEE48	CHARGER POLICE AWD	37,855	36,969
Package:	28A	Customer Preferred Package 28A	0	0
	ERB	3.6L V8 24V VVT Engine	0	0
	DFT	8-Spd Auto 850RE Trans (Make)	0	0
Paint/Seat/Trim:	PW7	White Knuckle Clear Coat	0	0
	APA	Monotone Paint	0	0
	*CB	HD Cloth Bucket & Rear Bench Seats	0	0
	-X9	Black	0	0
Options:	MAF	Fleet Purchase Incentive	0	-1,005
	LNX	LED Spot Lamps	150	136
	CW6	Deactivate Rear Doors/Windows	75	68
	LNF	Black Left Spot Lamp	210	189
	TYL	245/55R18 BSW Performance Tires	180	162
	AHM	Convenience Group I	480	432
	4DH	Prepaid Holdback	0	-1,168
	4ES	Delivery Allowance Credit	0	-378
	5N7	Saved Favorites	0	0
	4FM	Fleet Option Editor	0	0
	4FT	Fleet Sales Order	0	0
	132	Zone 32-New York	0	0
	4EA	Sold Vehicle	0	0
Non Equipment:	4FA	Special Bid-Ineligible For Incentive	0	0
Bid Number:	TB1079	Government Incentives	0	-9,450
Discounts:	YGF	8 Additional Gallons of Gas	0	21
Destination Fees:			1,495	1,495
Total Price:			40,445	27,471

Order Type: Fleet PSP Month/Week:
 Scheduling Priority: 1-Sold Order Build Priority: 99
 Salesperson:
 Customer Name:
 Customer Address: USA

Instructions:

Total \$28,971 x2

Note: This is not an invoice. The prices and equipment shown on this priced order confirmation are tentative and subject to change or correction without prior notice. No claims against the content listed or prices quoted will be accepted. Refer to the vehicle invoice for final vehicle content and pricing. Orders are accepted only when the vehicle is shipped by the factory.



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Transfer Station - Long Lines and
Potential Solutions

Department: Public Works

Meeting Date: January 19, 2021

Staff Contact: Eric Hahn

BACKGROUND INFORMATION:

Please see attached document.

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

Make no changes at this time. Allow until May 1st for traffic pattern analysis and a report back to the BOS.

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

If we know the problem is throughput and that can't be addressed at this point, I am not sure that watching it until May will actually produce any meaningful data. It sounds like we should find a way to increase hours until we can address the throughput issue. The cleanest way would seem to be to add a part-time person but Eric would have a better handle on his staffing situation that I do.

ATTACHMENTS:

1. Amherst Transfer Station Long Lines

Amherst Transfer Station – Long Lines and potential solutions.

DPW is aware of the recent spate of complaints regarding the lines at the Transfer Station. I am writing this to apprise the BOS as to the existing conditions and potential solutions.

Problem Statement:

At times residents are on lines for long periods to dispose of recycling and trash.

Exacerbating factors that add to the overall frustration.

- When the line extends out onto Rt 101.
 - Perceived danger of waiting on Rt 101 to turn.
 - Actual number of people on line when this occurs.
- Inefficient Transfer Station layout.
 - Walking distance and number of trips.
 - Inability to see the furthest parking spots.
 - Waiting for a spot closer to the trash.
 - Residents with trailers take longer and block free movement of others.
- Perceived Covid-19 reduction in available parking spots.
- Perceived reduction in ability to recycle mixed plastics.
- Tension between mask wearers and non-mask wearers.
- Holiday closings – with no alternative hours. Especially for the Christmas and New Years weeks.
 - Combination of extra trash generated and reduced hours.

Possible Solutions (with ramifications and logistical obstacles.)

- Do nothing.
 - The number of occasions that traffic is backed out onto Rt 101 is limited. Other than Christmas week the occasions are relatively unpredictable and short lived. In the meanwhile DPW has mounted cameras that

record activity on the sorting deck. We are commencing an analysis of how traffic flows through the transfer station: How often the lines back out to Rt101, how long people are parked, what percentage of vehicles dispose of trash only or trash and recycling and account for lost time. i.e.: people who wait for a spot close to the trash, leaving closer spots open and unused, and/or socialize on the deck. This will allow for an effective data based analysis on how to reduce the lines at the TFS.

- In the short term this may frustrate residents from apparent inaction.
- Add hours for Christmas and New Years weeks.
 - Minimum staffing required: 3 for full operation, 2 for trash/recycling only.
 - The Transfer Station (TFS) has 1 fulltime and 3 part time employees. If the part time employees average more than 30 hrs./wk. for a year they will become de-facto full time employees with benefits. They alone cannot become part of the solution for extra hours. The full time employee is potentially available but is also tasked with a plow route for winter storms and general maintenance of the facility.
 - Hire seasonal help for the specific purpose of opening the TFS. The NHDES requires us to have certified Solid Waste Operators who are also trained for our specific site. Making this option almost impossible to reasonably attain.
 - Logistics of emptying certain materials. Monday and Wednesday are the only effective days to empty some containers: Steel Cans, both types of plastic, aluminum cans, glass, newspaper, mixed paper and corrugated cardboard. When any of these are full and the TFS open, we have to direct residents to either throw them in the trash or take them home. This also leads to frustration. When being emptied they are offsite and no spares exist. These containers belong to the SRLD.
 - Staff the TFS with full time DPW cross-trained employees. We have explored this option and for this year contemplated being

open on Wednesday, the 23rd. Unfortunately, this year Covid-19 reduced our work force to below 50%. Besides Covid-19, storm response and storm preparation have the real likely-hood of reducing available labor to guarantee staffing of the TFS after publishing that it will be open.

- Add operating hours permanently.
 - Minimum staffing required: 3 for full operation, 2 for trash/recycling only.
 - Hire 1 additional permanent part time employee. Then change the schedules of all part time employees to cover 3 people per day and accommodate an extra 8 hour day opening, probably Wednesday. The cost would be approx. \$28,000 per year.
 - Some Wednesday's a container or two of recycling would be missing for being emptied.
 - While this would absolutely have the TFS open an extra 8 hours per week, there is no way of predicting the ebbs and flows of people wishing to use the TFS on any given day or hour. Therefore, there is no way to positively state that lines will no longer exist out to or onto Rt 101.
 - The efficiency of the TFS would not be improved.
 - Some existing employees may quit if their hours are changed.
 - Scale house coverage may not be attainable due to an additional requirement of a weighmaster license.
- Improve the layout of the TFS for better service and higher per hour throughput.
 - Separate the trash from recycling by relocating the existing trash compactors to be ahead of the recycling. Cost estimated at \$125K.
 - This includes a weather cover over the relocated trash compactors, moving the scale (scale house, scale and C&D dumpsters), making the entrance roadway serpentine to allow more vehicles to stack within the TFS and slow traffic down.

DPW commentary:

As far back as the week of Dec 11th, we had contemplated using DPW employees to open the transfer station on Wednesday the 23rd. After we lost so many of our people to sick time that possibility could not occur. If we had pulled it off, it would have been the first time ever. I only point this out so as not to give the impression that we failed to give a service that had been traditionally given. For this New Years week, the transfer station was only short 4 hours. Friday.

Some have suggested pay as you throw. I am aware that there are towns that do this. I believe that it would lead to more roadside garbage and our town common receptacles would either be overflowing every day from people avoiding payment, and we may be forced to take them down. Either way, there would more garbage on the roadsides.

The SRLD takes care of all trash and recyclables that go into all of the containers on the deck (trash, glass, plastics, aluminum cans, steels cans, cardboard, mixed paper and newspaper.) This is disposed of as part of the SRLD assessment. The town landfill budget takes care of three main areas related to how the transfer station operates.

- 1.) It pays the staff to man the sorting deck and ensure that the loads leaving are as least contaminated as possible. Once the stuff goes over the railing it belongs to the SRLD.
- 2.) It pays the staff to take care of all of the other items at the transfer station – many of which are already pay as you throw. Some go over the scale, some are per piece, these include: Construction and Demolition Debris, Tires, Electronics, Freon containing appliances, and propane tanks. Anti-freeze, batteries, motor oil, fluorescent lightbulbs, brush under 6” and pallets are free to dispose of.

3.) Maintenance of the assets and utilities. Except for the trash and recycling compactors which belong to the SRLD.

Longer term, we installed cameras at the transfer station to enable us to analyze traffic flows. If proven out, I intend on bringing a warrant forward next budget cycle to change the layout. The intention would be to shorten the time each person takes to get rid of their stuff by moving the trash compactors.

The DPW long-term favored solution is changing the layout of the TFS. Short to medium term, hiring another permanent part time employee has benefits, but once the TFS is opened an extra day, it will be very difficult to retract the extra day in the future and will not cure the throughput problem. Ultimately the problem will emerge again and more days needed.

The root problem is one of throughput. The sorting deck is 200' long. A significant number of people make two/three or more trips the length of the deck to dispose of material. If the average time moving forward from the stop sign, parking, disposing of material then vacating the spot is a mere three minutes we are limited to 180 (9 spots X 20 vehicles/hr.) vehicles per hour. If in fact, the average time closer to 4 minutes (as I suspect) then the throughput is limited to 135 (9 spots X 15 vehicles/hour.) vehicles per hour. At the high end if it is 5 minutes per vehicle, the throughput is 108 vehicles per hour. (9spots X 12 vehicles per hour.) The actual throughput may vary according to weather, time of day, day of week, season of year or other factors.

The number of available spots has not been reduced since covid-19. Prior to marking out the spots, it was a free for all to park. While sometimes there might be 10 cars parked, other times due to spacing there were eight. We now have a consistent and safe 9 spots.

Supposing the trash compactors are moved so that 2 vehicles at a time dump trash from the side of their vehicle directly into a compactor and the dwell time averages 45 seconds we can get 180 vehicles per hour (2 lanes X 80 per hour) through the trash and then people proceed directly to the exit or pull forward to

recycling where the 9 spots would be dedicated solely to recycling. In cases where the back-up is extreme or a vehicle arrives with a large amount of trash – a third lane could be opened allowing for the oddball extra full vehicle or up to 240 vehicles per hour for peak hours. Using 3 lanes for all open hours could not be permanently sustained due to the complicated logistics of having multiple containers emptied for next day use, but can be used for peak hours. This is not an effective option presently since opening another compactor does not change the throughput of vehicles per hour. This type of layout would also allow the easier use of trailers without losing maneuvering time, block traffic flow, block sight of parking spots and perhaps reduce the number of trips per week that people require – since some residents are intimidated from using trailers and their car has limited space for trash.

Respectfully,

Eric C. Hahn



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Tamerack and Rhodura - salt usage. **Department:** Public Works
Meeting Date: January 19, 2021 **Staff Contact:** Eric Hahn

BACKGROUND INFORMATION:

In the fall of 2019 DPW brought to the BOS a winter salt reduction initiative. DPW collaborated with the Amherst Conservation Commission and the NH Dept. of Environmental Services to follow Green Sno-Pro and to remove the no-salt classification of most paved roads. Because of the sensitive nature of Ponemah Bog, DPW did not ask for Tamerack and Rhodura to have the no-salt classification removed until water samples established a baseline of existing conditions. The ACC, a Bog Volunteer and DPW have established this baseline. In the ACC meeting held 1/13/21, the ACC concurs that removing the no-salt classification is appropriate at this time, along with the continued water sampling program to identify if the baseline levels change significantly.

BUDGET IMPACT:

(Include general ledger account numbers)

Positive to budget from reducing special trips to apply sand and reduced efforts to sweep the sand up in the Spring along with reduced catch basin cleaning requirements.

POLICY IMPLICATIONS:

If accepted, this will align all paved roads to receive similar levels of service and treatment.

DEPARTMENT HEAD RECOMMENDATION:

Approve the reclassifying of Tamerack and Rhodura to be salted roads.

SUGGESTED MOTION:

I move to reclassify Tamerack and Rhodura from no-salt to salt-allowed roads effective today.

TOWN ADMINISTRATOR RECOMMENDATION:

Concur

ATTACHMENTS:

None



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Assessing

Department: Assessing

Meeting Date: January 19, 2021

Staff Contact: Michele Boudreau

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

A. Land Use Change Tax

Attached is a land use change tax release for Tax Map 005 Lot 059-21. The parcel was sold making this parcel less than 10 acres and not contiguous with other lots in current use under identical ownership. The Land Use Change Tax of \$24,500.00 amount represents 10% of the full and true market value of \$245,000.

800x600 Normal 0 false false false EN-US X-NONE X-NONE

MicrosoftInternetExplorer4

Suggested Motion:

Therefore, I move to approve the Land Use Change Tax in the amount of \$24,500 for Tax Map 005 Lot 059-021, 4 Gatchel Way.

B. Veteran Credit Abatement

The taxpayer qualified for and was receiving both the Regular Veteran Tax Credit and the Disabled Veteran Tax Credit on their property located at 3 Thoreau Lane. The taxpayer sold this home and purchased and moved into 13 Church Street on August 1, 2020. The taxpayer notified the town of this move and requested that the credits be transferred under RSA 72:33, II. The taxpayer complied with the statutes and within the specified deadline of December 1st. As this is the case it is recommended that abatement be granted in the form of a credit to correct this issue. It is recommended that a credit in the amount of \$1,850 be applied for the 2020 tax year.

Note: This is half of the annual credit of \$3,700 as the transfer of the credit only applies to the second issue tax bill. The original abatement for 017-065-000 , 13 Church Street

was

for the full \$3700 and should be corrected to reflect the proper distribution.

The taxpayer qualified for and was receiving both the Regular Veteran Tax Credit and the Disabled Veteran Tax Credit on their property located at 3 Thoreau Lane. The taxpayer sold this home and purchased and moved into 13 Church Street on August 1, 2020. The taxpayer notified the town of this move and requested that the credits be transferred under RSA 72:33, II. The taxpayer complied with the statutes and within the specified deadline of December 1st. As this is the case it is recommended that abatement be granted in the form of a credit to correct this issue. It is recommended that a credit in the amount of \$1,850 be applied for the 2020 tax year.

Note: This is half of the annual credit of \$3,700 as the transfer of the credit only applies to the second issue tax bill. The original abatement for 017-065-000 , 13 Church Street was

for the full \$3700 and should be corrected to reflect the proper distribution.

Suggested Motion:

Therefore, I move to rescind the previous granted abatement for Map 17, Lot 065-000 in the amount of \$3,700.

Suggested Motion:

Therefore, I move to approve the 2020 abatement credit for Map 017 Lot 065-000 in the amount of \$1,850.

C. Levy of 2020 Supplemental Tax Warrant

The subject property is a residential condominium located on Adams Way. It was discovered that the condominium unit was not listed and was being assessed as vacant condo site at \$30,000. However, the unit was completed prior to April 1, 2020 and should have been measured and listed for the 2020 tax year, however it appears that the Assessor's office never received the building permit information due to issues with the original numbering of the units. As this is the case it is recommended that a supplemental tax bill be issued for the 2020 tax year in the amount of \$6,738.00.

Supplemental amount calculated as follows:

Assessment (\$236,600.00/1,000) x Tax Rate (\$28.48 per thousand) = \$6,738.00

Suggested Motion:

Therefore, I move to approve the supplemental tax for Map/Lot 001-013-000-003 in the amount of \$6,738.00 for the 2020 tax year

The taxpayer who previously owned this home (Joseph and Laura Ilsley) qualified for and was receiving both the Regular Veteran Tax Credit and the Disabled Veteran Tax Credit on their property located at 3 Thoreau Lane. The taxpayer sold this home on August 17, 2020 and purchased and moved into 13 Church Street on July, 31 2020. The taxpayer notified the town of this move and requested that the credits be transferred under RSA 72:33, II. The taxpayer complied with the statutes and within the

specified deadline of December 1st. The new owner was not entitled to this credit for the second issue tax bill, but as the credit was requested to be transferred after the second issue bill it remained on the property tax bill. In order to correct this, a supplemental tax bill should be issued. As this is the case it is recommended that a supplemental tax bill be issued for the 2020 tax year in the amount of \$1,850.

The supplemental tax is half the amount of the credits which were being applied to the previous owner in the second issue bill.

Suggested Motion:

I move to approve the supplemental tax for Map/Lot 001-010-012 in the amount of \$1,850 for the 2020 tax year.

D. Service Connected total Disability Credit

I have reviewed the attached application and the applicant does qualify for the Service Connected Total Disability Tax Credit under RSA 72:35.

Suggested Motion:

Therefore, I move to approve a Service Connected Total Disability Veteran Tax Credit for tax year 2021 in the amount of \$3,200.00 for Map 001, Lot 005-001.

E. Veteran Tax Credit

I have reviewed the attached Veteran Tax Credit Applications provided and the applicants qualify for the Veteran Tax Credit under RSA 72:28.

Suggested Motion:

Therefore, I move to approve the Veteran Tax Credit for tax year 2021 on the following map and lot numbers:

MAP/LOT	LOCATION	AMOUNT
003-056-002	1 Joshua Road	\$500.00
006-002-006	26 Pond Parish Road	\$500.00

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. WANG 5-59-21 LUCT MEMO
2. WANG a-5-- 5-59-21
3. WANG a-5-w-- 5-59-21
4. ILSLEY 17-65 CorrectingMemo \$1850
5. 17-65 Corrected Vet Abatement Form
6. Levy for Supplemental Tax Bills 2020
7. CARTY (3-A ADAMS WAY) SUPPLEMENTAL TAX
8. MERRY (3 THOREAU LN) SUPPLEMENTAL #1 TAX

9. SUPPLEMENTAL BILL Carty & Merry worksheet
10. 1-5-1 Service Conn Disability Credit Yates
11. Vet Credit Memo Approval 3-56-2 6-2-6 2021
12. 3-56-2 Vet Credit Application Mazzi
13. 6-2-6 Vet Credit Application Hoyt



OFFICE OF THE ASSESSOR
2 Main Street
Amherst, NH 03031
Michele Boudreau Executive Asst.
Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

LAND USE CHANGE TAX (ITEM A)

LAND USE CHANGE TAX

To: Amherst Board of Selectmen
Dr. Dean Shankle, Town Administrator

From: Richard D. Dorsett Jr., CNHA, RD
KRT Appraisal

Date: December 15, 2020

RE: Land Use Change Tax Release
Map/Lot 005-059-021
4 Gatchel Way

Attached is a land use change tax release for Tax Map 005 Lot 059-21. The parcel was sold making this parcel less than 10 acres and not contiguous with other lots in current use under identical ownership. The Land Use Change Tax of \$24,500.00 amount represents 10% of the full and true market value of \$245,000.

Suggested Motion:

Therefore, I move to approve the Land Use Change Tax in the amount of \$24,500 for Tax Map 005 Lot 059-021, 4 Gatchel Way.

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPALITY LAND USE CHANGE TAX BILL

STEP 1 - LAND USE CHANGE TAX TO BE BILLED TO:

PROPERTY OWNER(S) OR **RIGHT OF WAY RESPONSIBLE PARTY LISTED BELOW:**

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS		
MUNICIPALITY		STATE	ZIP CODE

STEP 2 - PARCEL IDENTIFICATION OF DISQUALIFIED CURRENT USE LAND

PLEASE TYPE OR PRINT	(a) RIGHT OF WAY LAND USE CHANGE TAX - PROVIDE NAME OF LANDOWNER ON WHICH THE RIGHT OF WAY IS LOCATED		
	(b) ACCESSIBLE STREET LOCATION	MUNICIPALITY	COUNTY
	(c) TOTAL ACRES OF PARCEL	PARCEL TAX MAP AND LOT #	DEED BOOK AND PAGE #
	(d) CHECK ONE BELOW: <input type="checkbox"/> PARTIAL RELEASE <input type="checkbox"/> FULL RELEASE <input type="checkbox"/> RIGHT OF WAY LAND USE CHANGE TAX		

NOTE: A separate land use change tax (LUCT) must be submitted for each separate parcel of land.

STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)

(a) Owners Name When Land Was First Recorded in Current Use:	DEED BOOK AND PAGE #
(b) Total Number of Acres Originally Enrolled in Current Use	
(c) Total Number of Acres Previously Released Since The Original Recording	
(d) Number of Acres Subject to the LUCT Per This Assessment	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPALITY LAND USE CHANGE TAX BILL
 (continued)

STEP 4 - ASSESSMENT OF LAND USE CHANGE TAX

(a) Narrative Description of the Disqualification:	
(b) Actual Date of Change in Use (MM/DD/YYYY)	<input style="width: 100px;" type="text"/>
(c) Full and True Market Value at Time of Change in Use	\$ <input style="width: 100px;" type="text"/>
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ <input style="width: 100px;" type="text"/>

STEP 5 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

STEP 6 - BILL LAND USE CHANGE TAX TO:

(COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)

LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
MAILING ADDRESS		
MUNICIPALITY	STATE	ZIP CODE
(b) Actual Date of Change in Use (MM/DD/YYYY)	<input style="width: 100px;" type="text"/>	
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)	<input style="width: 100px;" type="text"/>	
(d) Full and True Market Value at Time of Change in Use	\$ <input style="width: 100px;" type="text"/>	
(e) Land Use Change Tax Due	\$ <input style="width: 100px;" type="text"/>	

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPALITY LAND USE CHANGE TAX BILL

(continued)

STEP 7 - CHECKS PAYABLE AND MAILED TO: (COMPLETED BY MUNICIPAL TAX COLLECTOR)

(a) MAKE CHECKS PAYABLE TO:		
(b) MAIL TO:		
MAILING ADDRESS:		
MUNICIPALITY	STATE	ZIP CODE
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION:		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS:		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I (c): <input type="checkbox"/> Yes <input type="checkbox"/> No		
(f) RECORDING FEE: INCLUDE A SEPARATE CHECK IN THE AMOUNT OF \$ _____		
PAYABLE TO:		
(g) PAYMENT OF THE LAND USE CHANGE TAX IS DUE NO LATER THAN 30 DAYS AFTER MAILING OF THIS BILL. INTEREST, AT THE RATE OF 18% PER ANNUM, SHALL BE DUE IF THE TAX IS NOT PAID ON OR BEFORE: _____		

STEP 8 - ACKNOWLEDGEMENT OF PAYMENT (COMPLETED BY MUNICIPAL TAX C OLLECTOR)

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE OF MUNICIPAL TAX COLLECTOR (in black or dark blue ink)	DATE OF PAYMENT
--	--	-----------------

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY LAND USE CHANGE TAX BILL

INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE

The Municipal Assessing Officials shall complete the Form A-5, Municipality Land Use Change Tax Bill, to assess the Land Use Change Tax on land that has been classified as open space land and assessed at current use values on or after April 1, 1974 that has undergone a change and as such, no longer qualifies for current use assessment.

WHEN TO FILE

Municipal Assessing Officials shall assess the Land Use Change Tax within 18 months of the date upon which they receive written notice of the change of use from the landowner or his or her agent, or within 18 months of the date the Municipal Assessing Officials actually discover the Land Use Change Tax is due and payable.

WHERE TO FILE

Upon approval and signature of the Form A-5 by the majority of the Municipal Assessing Officials, the original and two copies of the Form A-5 along with the Form A-5W, Land Use Change Tax Warrant, shall be submitted to the Municipal Tax Collector for collection of the Land Use Change Tax. A copy of the Form A-5 and Form A-5W shall be retained by the Municipal Assessing Officials.

BILLING AND COLLECTION OF THE TAX

Upon receipt of the Land Use Change Tax Warrant, the Municipal Tax Collector shall mail one copy of the Form A-5 and this instruction page to the property owner of right-of-way responsible party. Payment of the Land Use Change Tax shall be due no later than 30 days after the mailing of the Form A-5 bill. If billed to the property owner, they must pay a recording fee. Interest of 18% will accrue on any unpaid tax after 30 days. Upon receipt of payment by the property owner, the Form A-5 is recorded at the country registry of deeds. Upon receipt of payment by the right-of-way responsible party, the Form A-5 is not recorded at the registry of deeds. Copies of the paid Form A-5 bills shall be given to the Municipal Assessing Officials for their records.

APPEAL OF LAND USE CHANGE TAX

Any person aggrieved by the assessment of a Land Use Change Tax may, within 2 months of the notice of tax date and not afterwards, apply in writing to the Municipal Assessing Officials for an abatement of the Land Use Change Tax pursuant to RSA 79-A:10. If the Municipal Assessing Officials neglect or refuse to abate the Land Use Change Tax, any person aggrieved may appeal within 8 months of the notice of tax date and not afterwards, to either the Board of Tax and Land Appeals or Superior Court in accordance with RSA 79-A:10 or RSA 79-A:11.

ADA

Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the NH Department of Revenue Administration.

NEED HELP?

Contact your Municipality or Municipal and Property Division at (603) 230-5950.

FORM
A-5

MUNICIPALITY LAND USE CHANGE TAX BILL

INSTRUCTIONS

LINE-BY-LINE INSTRUCTIONS

The Municipal Assessing Officials shall complete Steps 1 through 6. Steps 7 and 8 shall be completed by the Municipal Tax Collector.

STEP 1

Indicate whether the property owner or the right-of-way responsible party will be assessed the tax. Provide the names and address of the party to whom the tax is being assessed.

STEP 2

- (a) If assessed to the right-of-way responsible party, list the name of the parcel landowner on which the change occurred.
- (b) Provide the parcel street location, municipality, and country on which the change in use occurred.
- (c) Provide the total acres of the parcel, tax map and lot number, and most recent deed reference for the parcel.
- (d) Indicate whether a portion of the parcel or the entire parcel is being released, or that it is a right-of-way change.

STEP 3

- (a) Provide the name of the property owner(s) that originally enrolled the land into current use including the registry of deeds book and page recording the reference.
- (b) Enter the total acres originally enrolled in current use.
- (c) Enter the total acres previously released since the original enrollment into current use.
- (d) Enter the number of acres subject to the Land Use Change Tax for this assessment.
- (e) Enter the number of acres remaining in current use, Step 3(b) minus Step 3(c) minus Step 3 (d).

STEP 4

- (a) Provide the description of the land disqualification.
- (b) Provide the actual date of the event that disqualified the land in the following format: MM/DD/YYYY.
- (c) Provide the full and true market value of the land at the time of change in use.
- (d) Calculate the Land Use Change Tax by multiplying the full and true market value of the land by 10% (.10).

STEP 5

Signature of a majority of the Municipal Assessing Officials and date of signature indicates approval.

STEP 6

- (a) Provide the name and address of the party to whom the tax is to be billed.
- (b) Provide the actual date of the event that disqualified the land in Step 4(b) in the following format: MM/DD/YYYY.
- (c) Enter the date of the Land Use Change Tax Notice.
- (d) Enter the full and true market value at the time of change in use as indicated in Step 4(c).
- (e) Enter the Land Use Change Tax owed as calculated on page 2, Step 4(d).

STEP 7

- (a) Enter the name of the municipality to which the checks are to be made payable. This should be the municipality in which the parcel of land is located.
- (b) Enter the name of the Municipal Tax Collector and the applicable mailing address to which payments should be remitted.
- (c) Enter the Municipal Tax Collector's physical office location.
- (d) Enter the Municipal Tax Collector's hours of operation.
- (e) If the Land Use Change Tax is being billed to the right-of-way responsible party, it is exempt from recording and the box should be checked "Yes". If the Land Use Change Tax is being billed to the property owner, it is not exempt and the box should be checked "No".
- (f) Enter the applicable county registry of deeds recording and filing fee for the recording of the lien release. Indicate to whom the recording fee check should be made payable.
- (g) Enter the final date that the taxpayer has to pay the bill to avoid late payment penalties.

STEP 8

The Municipal Tax Collector shall sign and date the form when the tax is paid, and if applicable, the Municipal Tax Collector shall remit the original signed Form A-5 with the recording fee to the appropriate County Registry of Deeds. Copies of the paid, and if applicable the recorded, Form A-5 shall be provided to the Municipal Assessing Officials for their record.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
WARRANT FOR LAND USE CHANGE TAX

STEP 1 - TAX COLLECTOR'S WARRANT FOR LAND USE CHANGE TAX IN THE MUNICIPALITY OF:

NAME OF MUNICIPALITY		
STREET ADDRESS		
MAILING ADDRESS		
MUNICIPALITY	STATE	ZIP CODE

STEP 2 - COLLECTION OF LAND USE CHANGE TAX

(a) State of New Hampshire, County of:	
(b) To:	Municipal Collector of taxes
(c) for the municipality of:	in said County.
(d) In the name of said State you are directed to collect the LAND USE CHANGE TAX in the list herewith committed to you, amounting in all of the sum of:	\$ <input style="width: 150px; height: 25px;" type="text"/>
Interest at 18% will be assessed after 30 days.	
(e) Given under our hands at	
(f) This day of	
(g) LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY	
LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY MAILING ADDRESS	
(h) MUNICIPAL TAX MAP	LOT NUMBER

STEP 3 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

INSTRUCTIONS

WHEN TO FILE

The Municipal Assessing Officials, upon their approval of a Form A-5, Municipality Land Use Change Tax Bill, shall concurrently approve and sign the Form A-5W, Warrant For Land Use Change Tax.

WHO MUST FILE

The Municipal Assessing Officials shall complete Form A-5W, Warrant For Land Use Change Tax, as approved by the board, to serve as the warrant with which the Municipal Tax Collector shall collect the Land Use Change Tax from the landowner or the right-of-way responsible party.

WHERE TO FILE

The completed and signed original Form A-5W shall accompany the original Form A-5 and two copies to be delivered to the Municipal Tax Collector. The Municipal Assessing Officials shall retain a copy of both the Form A-5 and the Form A-5W for their records.

TAX COLLECTOR PROCEDURES

Upon receipt of the Form A-5W, Warrant For Land Use Change Tax, and Form A-5, Municipality Land Use Change Tax Bill, the Municipal Tax Collector shall mail a duplicate copy of the Form A-5 to the owner responsible for the tax as the notice thereof. Such bill shall be mailed, at the latest, within 18 months of the date upon which the Municipal Assessing Officials receive written notice of the change of use from the landowner or his agent, or within 18 months of the date the Municipal Assessing Officials actually discover that the Land Use Change Tax is due and payable. Upon receipt of payment from the property owner, the Municipal Tax Collector shall forward the original Form A-5 to the county registry of deeds for the purpose of releasing the recorded contingent lien as indicated by the A-5 on all, or only a portion of the property. The recording fee shall be payable by the property owner. Upon receipt of payment from the right-of-way responsible party, the Form A-5 does not get recorded at the registry of deeds. In either case, a copy of the paid Form A-5 bill shall be given to the Municipal Assessing Officials for their records.

WHEN TAX IS DUE

Payment of Land Use Change Tax and the recording fee shall be due not later than 30 days after mailing of the tax bill. Interest at the rate of 18 percent per annum shall be due on any taxes not paid within the 30-day period.

COLLECTION OF UNPAID TAX

Land Use Change Tax assessments create a lien against the property owner or the right-of-way responsible party. The tax lien shall continue for a period of 24 months. Unpaid tax is subject to collection proceedings pursuant to RSA 80.

ADA

Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the New Hampshire Department of Revenue Administration.

NEED HELP?

Contact the Municipal and Property Division at (603) 230-5950.

LINE-BY-LINE FORM INSTRUCTIONS

STEP 1

The Municipal Assessing Officials shall provide the name of the municipality and mailing address in which the taxable property is located.

STEP 2

- (a) Name of the county in which the property is located.
- (b) Name of the Municipal Tax Collector.
- (c) Name of the municipality in which the property is located.
- (d) The amount of Land Use Change Tax due and payable.
- (e) The name of the municipality.
- (f) The month, day, and year of the warrant.
- (g) The property owner or right-of-way responsible party and address to whom the tax is being assessed.
- (h) The tax map and lot number of the property on which the Land Use Change Tax is being assessed.

STEP 3

Signature of a majority of the Municipal Assessing Officials and date of signature indicates approval.



OFFICE OF THE ASSESSOR

2 Main Street, PO Box 960

Amherst, NH 03031

Michele Crowley Executive Asst.

Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

Abatement (Item B in Cover Memo)

VETERAN CREDIT ABATEMENT RECOMMENDATION

TO: Board of Selectmen
Dr. Dean Shankle, Town Administrator

FROM: Richard D. Dorsett Jr., CNHA *RD*
KRT Appraisal

DATE: December 29, 2020

RE: Joseph S. Ilsley
Laura B Ilsley
13 Church Street
Amherst, NH 03031

Location: 13 Church Street

Tax Year: 2020

Map ID: 017-065-000

Assessment: \$416,000

The taxpayer qualified for and was receiving both the Regular Veteran Tax Credit and the Disabled Veteran Tax Credit on their property located at 3 Thoreau Lane. The taxpayer sold this home and purchased and moved into 13 Church Street on August 1, 2020. The taxpayer notified the town of this move and requested that the credits be transferred under RSA 72:33, II. The taxpayer complied with the statutes and within the specified deadline of December 1st. As this is the case it is recommended that abatement be granted in the form of a credit to correct this issue. It is recommended that a credit in the amount of \$1,850 be applied for the 2020 tax year.

Note: This is half of the annual credit of \$3,700 as the transfer of the credit only applies to the second issue tax bill. The original abatement for 017-065-000 , 13 Church Street was for the full \$3700 and should be corrected to reflect the proper distribution.

Suggested Motion:

Therefore, I move to rescind the previous granted abatement for Map 17, Lot 065-000 in the amount of \$3,700.

Suggested Motion:

Therefore, I move to approve the 2020 abatement credit for Map 017 Lot 065-000 in the amount of \$1,850.



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Property Taxes

Section 72:33

72:33 Application for Exemption or Tax Credit. –

I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:

- (a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax exemptions and credits pursuant to RSA 72.
- (b) Sections for information concerning the applicant, the property for which the relief is sought, and other properties owned by the person applying.
- (c) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or in part.
- (d) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

I-a. If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that year; but no such application shall be received or exemption or credit granted after the local tax rate has been approved for that year.

I-b. Notwithstanding the April 15 application deadline in paragraph I, a person may apply for the tax credit for combat service under RSA 72:28-c at any point during the tax year in which the person is engaged in combat service. If the application is received and granted after the tax rate for the city or town is set, the credit shall be applied to the balance of tax payments due for that year. If a person is deemed eligible for the tax credit after taxes have been billed and paid for the tax year in which the person served, the credit shall be applied in the following year.



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II. Any person who changes residence after filing such a permanent application shall file an amended permanent application on or before December 1 immediately following the change of residence. The filing of the permanent application shall be sufficient for said persons to receive these exemptions or tax credits on an annual basis so long as the applicant does not change residence.

III. If the selectmen or assessors are satisfied that the applicant has willfully made any false statement in the application to obtain an exemption or tax credit, they may refuse to grant the exemption or tax credit.

IV. [Repealed.]

V. In addition to the above requirements, applicants for exemption who claim ownership pursuant to RSA 72:29, VI shall file with their application an additional statement signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing they meet the requirements of RSA 72:29, VI.

VI. The assessing officials may require applicants for any exemption or tax credit to file the information listed in RSA 72:34, or the statement required by RSA 72:33, V periodically but no more frequently than annually. Failure to file such periodic statements may, at the discretion of the assessing officials, result in a loss of the exemption or tax credit for that year.

Source. 1947, 240:1, par. 29-d. RSA 72:33. 1969, 55:1. 1973, 544:8. 1977, 502:1. 1983, 155:8; 385:1. 1987, 325:1. 1991, 70:14. 1994, 102:2; 390:3, 8. 1995, 265:3, 20. 1996, 140:7. 1997, 281:1. 2003, 131:1; 299:6, 25, 26. 2007, 182:3, eff. April 1, 2007. 2016, 217:6, eff. Aug. 8, 2016. 2018, 151:4, 5, eff. Jan. 1, 2019.

TITLE V TAXATION

CHAPTER 76

APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES

Prorated Assessments for Damaged Buildings

Section 76:21

76:21 Prorated Assessments for Damaged Buildings. –

I. Whenever a taxable building is damaged due to unintended fire or natural disaster to the extent



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Amherst, NH 03031

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that it renders the building not able to be used for its intended use, the assessing officials shall prorate the assessment for the building for the current tax year. For purposes of this paragraph, an unintended fire means a fire which does not arise out of any act committed by or at the direction of the property owner with the intent to cause a loss.

II. The proration of the building assessment shall be based on the number of days that the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.

III. A person aggrieved of a property tax for a building damaged as provided in paragraph I shall file an application with the assessing officials in writing within 60 days of the event described in paragraph I.

IV. Proration of the assessment shall be denied if the assessing officials determine that the applicant did not meet the requirements of this section or acted in bad faith.

V. The total tax reduction from proration under this section for any city or town shall be limited to an amount equal to 1/2 of one percent of the total property taxes committed in the tax year. If the assessing officials determine that it is likely that this limit will be reached, the proration shall not be applied to any additional properties.

VI. Nothing in this section shall limit the ability of the assessing officials to abate taxes for good cause shown pursuant to RSA 76:16.

VII. Appeals of a decision under this section shall be to the board of tax and land appeals or the superior court as set forth in RSA 76:16-a or RSA 76:17.

Source. 2012, 169:2, eff. April 1, 2013.

TOWN OF AMHERST
TOWN HALL 2 MAIN STREET
PO BOX 960 TEL: 603/673/6041
AMHERST, NH 03031

FAX: 603/673/4138

TO THE COLLECTOR OF TAXES:

By vote of the Board of Selectmen upon application of:

Joseph S Ilsley and Laura B Ilsley

13 Church Street

Amherst, NH 03031

See attached memo from: Richard Dorsett, CNHA, KRT Appraisal.

Map/Lot: 017-065-000

Location: 13 Church Street

Abated Amount: \$1,850.00

Tax Year 2020

Previous Assessment:	\$	Amount Abated: _____
New LUCT Assessment:	\$	Amt. Refunded: _____
Abated:	\$	Int. Pd. @6%: _____
Tax Rate:		Ck. N for Refund: _____
Tax Dollars:	\$1,850.00	Date: _____
		Acct# 01-3110-31-3001

(And statutory interest)

By Order of the Board of Selectmen

Peter Lyon Date

Dwight Brew Date

Reed Panasiti Date

Thomas P Grella Date

John D'Angelo Date



TOWN OF AMHERST
2 Main Street
Amherst, New Hampshire
www.amherstnh.gov
603-673-6041 Fax 603-673-4138

Levy of 2020 Supplemental Tax Warrant (Item C in Cover Memo)

LEVY OF 2020 SUPPLEMENTAL TAX WARRANT STATE OF NEW HAMPSHIRE

Hillsborough ss:

1. To Gail Stout, Collector of taxes for the Town of Amherst in said county: Hillsborough.
2. In the name of the State you are hereby directed to collect the taxes in the list herewith committed to you, amounting in all to the sum of eight thousand, five hundred eighty eight dollars and zero cents (\$8,588.00) with interest at 8 percent per annum from February 25, 2021 hereafter on all sums not paid on or before that date.
3. And we further direct you to pay all moneys collected to the town treasurer, or to the town treasurer's designee as provided by RSA 41:29, VI, at least on a weekly basis, or daily whenever tax receipts total \$1500.00 or more.
4. Given under our hands and seal of Amherst, New Hampshire this eighteenth (19th.) Day of January, 2021.

Peter Lyon Date

Dwight Brew Date

Reed Panasiti Date

Thomas P Grella Date

John D'Angelo Date



Supplemental Tax Recommendation

TO: Board of Selectmen
 Town of Amherst

FROM: Richard D. Dorsett Jr., CNHA
 KRT Appraisal
 Contract Assessor

DATE: December 29, 2020

RE: E and C Carty Trust
 Eileen Carty, Trustee
 3-A Adams Way
 Amherst, NH 03031

Location: 3-A Adams Way
Map ID: 001-013-000-003

Tax Year: 2020
Assessment: \$236,600

The subject property is a residential condominium located on Adams Way. It was discovered that the condominium unit was not listed and was being assessed as vacant condo site at \$30,000. However, the unit was completed prior to April 1, 2020 and should have been measured and listed for the 2020 tax year, however it appears that the Assessor's office never received the building permit information due to issues with the original numbering of the units. As this is the case it is recommended that a supplemental tax bill be issued for the 2020 tax year in the amount of \$6,738.00.

Supplemental amount calculated as follows:
 Assessment (\$236,600/1,000) x Tax Rate (\$28.48 per thousand) = \$6,738.00

Suggested Motion:

Therefore, I move to approve the supplemental tax for Map/Lot 001-013-000-003 in the amount of \$6,738.00 for the 2020 tax year

SUPPLEMENTAL TAX APPROVED:

SUPPLEMENTAL TAX DENIED:

Dtd _____



OFFICE OF THE ASSESSOR
 2 Main Street, PO Box 960
 Amherst, NH 03031
 Michele Crowley Executive Asst.
 Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

Supplemental Tax Recommendation

TO: Board of Selectmen
 Town of Amherst

FROM: Richard D. Dorsett Jr., CNHA
 KRT Appraisal
 Contract Assessor

DATE: December 29, 2020

RE: Caitlyn and Matthew Merry
 3 Thoreau Lane
 Amherst, NH 03031

Location: 3 Thoreau Lane
Map ID: 001-010-012

Tax Year: 2020
Assessment: \$446,800

The taxpayer who previously owned this home (Joseph and Laura Ilsley) qualified for and was receiving both the Regular Veteran Tax Credit and the Disabled Veteran Tax Credit on their property located at 3 Thoreau Lane. The taxpayer sold this home on August 17, 2020 and purchased and moved into 13 Church Street on July, 31 2020. The taxpayer notified the town of this move and requested that the credits be transferred under RSA 72:33, II. The taxpayer complied with the statutes and within the specified deadline of December 1st. The new owner was not entitled to this credit for the second issue tax bill, but as the credit was requested to be transferred after the second issue bill it remained on the property tax bill. In order to correct this, a supplemental tax bill should be issued. As this is the case it is recommended that a supplemental tax bill be issued for the 2020 tax year in the amount of \$1,850.

The supplemental tax is half the amount of the credits which were being applied to the previous owner in the second issue bill.

Suggested Motion:

I move to approve the supplemental tax for Map/Lot 001-010-012 in the amount of \$1,850 for the 2020 tax year

SUPPLEMENTAL TAX APPROVED:

SUPPLEMENTAL TAX DENIED:

Date: _____

SUPPLEMENTAL 2020 TAX BILL

E and C Carty Trust

Eileen Carty, Trustee

3 A Adams Way, Amherst, NH 03031 Map 001, Lot 013-000-003

Assessment \$236,600/1,000) x Tax Rate (\$28.48 per thousand) = \$6,738.00

Caitlyn and Matthew Merry

3 Thoreau Lane

Amherst, NH 03031 Map 001, Lot 010-012

See memo R. Dorsett

Amount for added tax - \$1,850.00

\$6,738.00

\$1,850.00

\$8,588.00 Total Added Supplemental Tax



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2 Main Street, PO Box 960
Amherst, NH 03031
Michele Crowley Executive Asst.
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Service Connected Total Disability (Item B2 in Cover Memo)

SERVICE CONNECTED TOTAL DISABILITY RSA 72:35

To: Board of Selectmen
Dean Shankle, Town Administrator

From: Richard Dorsett Jr., CNHA, and KRT Appraisal RD

Date: December 22, 2020

RE: Service Connected Total Disability RSA 72:35

I have reviewed the attached application and the applicant does qualify for the Service Connected Total Disability Tax Credit under RSA 72:35.

Suggested Motion:

Therefore, I move to approve a Service Connected Total Disability Veteran Tax Credit in the amount of \$3,200.00 for Map 001, Lot 005-001.



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2 Main Street, PO Box 960
Amherst, NH 03031
Michele Crowley Executive Asst.
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Veteran Tax Credit (Item E in cover Memo)

VETERAN TAX CREDIT

To: Board of Selectmen
Dr. Dean Shankle, Town Administrator

From: Richard D. Dorsett Jr., CNHA
KRT Appraisal RD

Date: January 11, 2021

RE: Veteran Tax Credit Application Recommendation 2021

I have reviewed the attached Veteran Tax Credit Applications provided and the applicants qualify for the Veteran Tax Credit under RSA 72:28 for the 2021 tax year.

Suggested Motion:

Therefore, I move to approve the Veteran Tax Credit for tax year 2021 on the following map and lot numbers:

MAP/LOT	LOCATION	AMOUNT
003-056-002	1 Joshua Road	\$500.00
006-002-006	26 Pond Parish Road	\$500.00

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS
DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

MARZEE R

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT
003-056-002

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS

OWNER AND APPLICANT INFORMATION

OWNER MARZEE BROWN - ROBERT & KELLIE MARZEE

If required, is a PA-33 on file? YES NO

APPLICANT'S LAST NAME MARZEE APPLICANT'S FIRST NAME ROBERT MI A PHONE NUMBER 603-673-134

APPLICANT'S LAST NAME APPLICANT'S FIRST NAME MI PHONE NUMBER

MAILING ADDRESS 1 Joshua Rd

CITY/TOWN AMHERST STATE NH ZIP CODE 03031

PROPERTY ADDRESS 1 JOSHUA RD TAX MAP 003 BLOCK 056 LOT 002

IS THIS YOUR PRIMARY RESIDENCE? YES NO

STEP 2 VETERANS' TAX CREDITS AND EXEMPTION

VETERAN'S INFORMATION

1. APPLICANT IS THE: Veteran Spouse Surviving Spouse

2. APPLYING FOR: Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750)
 All Veterans' Tax Credit (RSA 72:28-b) if Adopted by Town Standard (\$50) / Optional (\$51 up to \$750)
 Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000)
 Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...")
 Tax Credit for Combat Service (RSA 72:28-c) if Adopted by Town (\$50 up to \$500)
 Certain Disabled Veterans (Exemption) (RSA 72:36-a)

3. Veteran's Name ROBERT MARZEE Dates of Military Service Enter (MMDDYYYY) 30 July 1974 4. Date of Entry 29 Aug 1978 5. Date of Discharge/Release

IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)

6. Name of Allied Country Served in TURKEY 7. Branch of Service AIR FORCE

9. Does any other eligible Veteran own interest in this property? YES NO If YES, provide name

8. Please Check One. US Citizen at time of entry into Service Alien but resident of NH at time of entry into Service

STEP 3 EXEMPTIONS

STANDARD EXEMPTIONS

10. Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a) (Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth 4/25/45 10b. Spouse's Date of Birth 7/28/58

11. Improvements to Assist Persons with Disabilities (RSA 72:37-a)

LOCAL OPTIONAL EXEMPTIONS (if adopted by city/town)

12. Blind Exemption (RSA 72:37) Solar Energy Systems Exemption (RSA 72:62)
 Deaf Exemption (RSA 72:38-b) Wind-Powered Energy Systems Exemption (RSA 72:66)
 Disabled Exemption (RSA 72:37-b) Woodheating Energy Systems Exemption (RSA 72:70)

STEP 4 RESIDENCY

13. NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)
 NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed
 NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)

STEP 5 OWNERSHIP

14. Do you own 100% interest in this residence? Yes No. If NO, what percent (%) do you own?

STEP 6 SIGNATURES

Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.

SIGNATURE (IN INK) OF PROPERTY OWNER [Signature] DATE 12/20/2020
SIGNATURE (IN INK) OF PROPERTY OWNER [Signature] DATE 12/20/2020

Arch: DD 214

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

VETERANS' TAX CREDIT

MUNICIPAL TAX MAP 003 BLOCK 056 LOT 002 AMOUNT 500 GRANTED DENIED DATE. Includes checkboxes for Veterans' Tax Credit, All Veterans' Tax Credit, Tax Credit for Service-Connected Total Disability, Surviving Spouse Tax Credit, Tax Credit for Combat Service, Review Applicable Discharge Papers, and Other Information.

VETERANS' EXEMPTION

Checkboxes for Certain Disabled Veterans' Exemption, Veteran, Surviving Spouse, GRANTED, DENIED.

APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Table with columns: Income Limits, Deaf Exemption, Disabled Exemption, Elderly Exemption, Elderly Exemption Per Age Category. Rows include Single/Married for Income Limits and Asset Limits, and age categories 65-74, 75-79, 80+.

STANDARD and LOCAL OPTIONAL EXEMPTIONS (If adopted by the City/Town)

Table with columns: AMOUNT, GRANTED, DENIED, DATE. Rows include checkboxes for Elderly Exemption, Improvements to Assist Persons with Disabilities, Blind Exemption, Deaf Exemption, Disabled Exemption, Solar Energy Systems Exemption, Woodheating Energy Systems Exemption, Wind-powered Energy Systems Exemption.

A photocopy of this Form (Pages 1 and 2) or Form PA-35 must be returned to the property owner after approval or denial.

The following documentation may be requested at the time of application in accordance with RSA 72:34, II.

- * List of assets, value of each asset, net encumbrance and net value of each asset.
* State Interest and Dividends Tax Form.
* Statement of applicant and spouse's income.
* Property Tax Inventory Form filed in any other town.
* Federal Income Tax Form.

* Documents are considered confidential and are returned to the applicant at the time a decision is made on the application.

Municipal Notes

DD214 Reviewed

APPROVED 1/11/2021 RD

Table for signatures and dates of Selectmen/Municipal Assessing Officials. Includes names: Peter Lyon, Dwight Brew, Reed Panasiti, Tom Grella, John D'Angelo.

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

GENERAL INSTRUCTIONS

WHO MAY FILE	Applicant must be qualified as of April 1 of the year the exemption and/or tax credit is claimed. Financial qualifications required for certain exemptions must be met by the time of application. An applicant must have resided in this state for at least one year preceding April 1 in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for at least three years preceding April 1 in the year for which the elderly exemption is claimed and five years in which the deaf or disabled exemption is claimed. The terms owner, own or owned, shall include those persons who hold grantor/revocable trust, equitable title, or beneficial interest for life in the subject property.		
WHERE TO FILE	Form PA-29 must be filed with the municipal assessing officials of the city/town where the tax credit or exemption is being requested.		
WHEN TO FILE	<p>Form PA-29 must be filed by April 15 preceding the setting of the tax rate. The municipal assessing officials shall send written notice to the taxpayer of their decision by July 1 prior to the date of notice of tax. Failure of the municipal assessing officials to respond shall constitute a denial of the application. Example: If you are applying for a tax credit and/or an exemption for the 2014 property taxes, which are due no earlier than December 1, 2014, you have until April 15, 2014, to file this form. The municipal assessing officials have until July 1 to send notice of their decision. Failure of the municipal assessing officials to respond shall constitute a denial of the application. A late response or failure to respond by municipal assessing officials does not extend the appeal period. Date of filing is when the completed application is either hand-delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.</p> <p>Pursuant to RSA 72:33, I-a, "If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that tax year..."</p>		
APPEAL PROCEDURE	If an application for a property tax exemption or tax credit is denied by the municipality, an applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA 72:1-d, to the NH Board of Tax and Land Appeals (BTLA) or to the Superior Court in the county where the property is located. Example: If you were denied an exemption from your 2014 property taxes, you have until September 1, 2015, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website at www.nh.gov/btla ; or by calling (603) 271-2578. Be sure to specify EXEMPTION APPEAL .		
TAX CREDITS	Tax credits approved will be deducted from the property tax amount.		
EXEMPTIONS	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
ELDERLY EXEMPTIONS RSA 72:39-a	<p>Applicant must have resided in this state for at least three consecutive years preceding April 1 in the year which the exemption is claimed. Property must be: owned by a resident; or owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married for at least five years.</p> <p>Property cannot have been transferred to the applicant from a person under the age of 65, and related to the applicant by blood or marriage, within the preceding five years.</p> <p>Property must meet the definition of residence per RSA 72:39-a, I(c), which includes the housing unit, which is the person's principle home and related structures such as a detached garage or woodshed. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes. If fractional interest is owned, see RSA 72:41, Proration.</p>		
ELDERLY, DEAF and DISABLED FINANCIAL QUALIFICATIONS RSA 72:39-a RSA 72:38-b RSA 72:37-b	INCOME LIMITATION	Includes: Income from any source including Social Security or pension.	Excludes: Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.
	ASSET LIMITATION	Includes: The value of all assets, tangible and intangible.	Excludes: The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.
ADA COMPLIANCE	Individuals who need auxiliary aids for effective communication in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.		

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

TYPE OF TAX CREDIT or EXEMPTION	AMOUNT GRANTED	WHO MAY APPLY
VETERANS' TAX CREDIT RSA 72:28 ALL VETERANS' TAX CREDIT RSA 72:28-b - <i>Must be adopted by Municipality</i>	\$50 (\$51 up to \$750 upon adoption by the municipality), is subtracted from the taxes due on the applicant's RESIDENTIAL property, occupied as the veteran's principle place of abode. For Veterans' surviving spouse: See RSA 72:28, III. For Proration: See RSA 72:30	Every resident in the U.S. who served not less than 90 days in the armed forces <i>in any of the qualifying wars or armed conflicts</i> , as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.) Every resident in the U.S. who served not less than 90 days in the armed forces and was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
SURVIVING SPOUSE TAX CREDIT RSA 72:29-a	\$700 (\$701 up to \$2,000 upon adoption by the municipality per RSA 72:27-a), is subtracted from taxes due on the applicant's property, residential or other.	The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse remains single.
SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT RSA 72:35	\$700 (\$701 up to \$4,000 upon adoption by the municipality pursuant to RSA 72:27-a), is subtracted from the property taxes due on the applicant's residential property.	Any person who: <ul style="list-style-type: none"> • Has been honorably discharged or an officer honorably separated from military service and who has a total and permanent service-connected disability; • Is a double amputee or paraplegic because of service-connected injury; or • Is the surviving spouse of above qualified veteran and remains single.
TAX CREDIT FOR COMBAT SERVICE RSA 72:28-C <i>Must be adopted by Municipality</i>	\$50 up to \$500 upon adoption by the municipality pursuant to RSA 72:27-a is subtracted from the property taxes due on the applicant's residential property.	Every resident of this state engaged at any point during the taxable period in combat service as a member of the NH National Guard or a reserve member of the United States Armed Forces called to active duty. The application for the tax credit must be accompanied by the service member's military orders.
CERTAIN DISABLED VETERANS - EXEMPTION RSA 72:36-a "...shall be exempt from all taxation on said homestead..."	Any person who: <ul style="list-style-type: none"> • Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service, who has a total and permanent service-connected disability; • Is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors; • Is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as a result of service connection; • Owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration; or • Owns a specially adapted homestead which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration. 	
A list of the Veterans' qualifying medals and discharge papers can be found at: http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm		
IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF		
EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES RSA 72:37-a DEAF OR SEVERELY HEARING IMPAIRED PERSONS RSA 72:38-b	The value of improvements made for the purpose of assisting a person with a disability or deafness is deducted from the assessed value of the residential real estate.	Any person owning residential real estate upon which he resides and to which he has made improvements for the purpose of assisting a person with a disability or deafness who also resided on such real estate.
OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY		
EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
DISABLED EXEMPTION RSA 72:37-b	The amount of the exemption and the level of income and assets (excluding the value of the property owner's residence) are determined by vote of the municipality per RSA 72:27-a.	Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident for at least five years by April 1 of the year the exemption is claimed. NOTE: See Financial Qualifications on Page 3.
BLIND EXEMPTION RSA 72:37	\$15,000 (unless the municipality votes an increase) is subtracted from the assessed valuation.	Every inhabitant owning residential real estate, who is legally blind, as determined by the Administrator of Blind Services of the Vocational Rehabilitation Division of the Department of Education.
DEAF EXEMPTION RSA 72:38-b	\$15,000 (unless the municipality votes an increase) is subtracted from the assessed valuation.	NH residents who are deaf or severely hearing impaired, have been a NH resident for more than five consecutive years, and meet the income and asset requirements.

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS**OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY continued**

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
SOLAR ENERGY SYSTEMS RSA 72:61 and RSA 72:62	Determined by vote of the municipality pursuant to RSA 72:62.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
WOODHEATING ENERGY SYSTEMS RSA 72:69 and RSA 72:70	Determined by vote of the municipality pursuant to RSA 72:70.	Any person owning real property equipped with a woodheating energy system, as defined in RSA 72:69.
WIND-POWERED ENERGY SYSTEMS RSA 72:65 and RSA 72:66	Determined by vote of the municipality pursuant to RSA 72:66.	Any person owning real property equipped with a wind-powered energy system, as defined in RSA 72:65.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS
DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

Hoyt B

STEP 1 OWNER AND APPLICANT INFORMATION
OWNER: BRYAN A. HOYT
APPLICANT'S LAST NAME: HOYT
APPLICANT'S FIRST NAME: BRYAN
MI: A
PHONE NUMBER: 850-375-5404
MAILING ADDRESS: 26 POND PARISH RD
CITY/TOWN: AMHERST
STATE: NH
ZIP CODE: 03031
PROPERTY ADDRESS: 26 POND PARISH RD
TAX MAP: 6 BLOCK: 2 LOT: 6
IS THIS YOUR PRIMARY RESIDENCE? YES

STEP 2 VETERAN'S INFORMATION
1. APPLICANT IS THE: Veteran
2. APPLYING FOR: Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750)
3. Veteran's Name: BRYAN A HOYT
Dates of Military Service Enter (MMDDYYYY): 7-9-1996
4. Date of Entry: 7-31-2014
5. Date of Discharge/Release:
6. Name of Allied Country Served in: USA
7. Branch of Service: USCG
8. Please Check One: US Citizen at time of entry into Service
9. Does any other eligible Veteran own interest in this property? YES NO If YES, provide name: N/A

STEP 3 EXEMPTIONS
STANDARD EXEMPTIONS
10. Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a)
11. Improvements to Assist Persons with Disabilities (RSA 72:37-a)
LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)
12. Blind Exemption (RSA 72:37)
Deaf Exemption (RSA 72:38-b)
Disabled Exemption (RSA 72:37-b)
Electric Energy Storage Systems Exemption (RSA 72:85)
Solar Energy Systems Exemption (RSA 72:62)
Wind-Powered Energy Systems Exemption (RSA 72:66)
Woodheating Energy Systems Exemption (RSA 72:70)

STEP 4 RESIDENCY
13. NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)
NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed
NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)

STEP 5 OWNERSHIP
14. Do you own 100% interest in this residence? YES NO If NO, what percent (%) do you own?

STEP 6 SIGNATURES
Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.
SIGNATURE (IN INK) OF PROPERTY OWNER: [Signature]
DATE: 5 JAN 21
SIGNATURE (IN INK) OF PROPERTY OWNER: [Signature]
DATE: 5 JAN 21

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

006-002-006

MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

VETERANS' TAX CREDIT

MUNICIPAL TAX MAP 006 BLOCK 002 LOT 006 AMOUNT 500 GRANTED DENIED DATE

Veterans' Tax Credit RSA 72:28 (Standard \$50; Optional \$51 up to \$750)

All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$750)

Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$4,000)

Surviving Spouse Tax Credit (Standard \$700; Optional \$701 up to \$2,000)

Tax Credit for Combat Service pursuant to RSA 72:28-c (\$50 up to \$500)

Review Applicable Discharge Papers Form(s) _____

Other Information _____

VETERANS' EXEMPTION

Certain Disabled Veterans' Exemption Veteran Surviving Spouse GRANTED DENIED _____

APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Income Limits	Deaf Exemption	Disabled Exemption	Elderly Exemption	Elderly Exemption Per Age Category	
Single				65-74 years of age	
Married				75-79 years of age	
Asset Limits				80+ years of age	
Single					
Married					

STANDARD and LOCAL OPTIONAL EXEMPTIONS (If adopted by the City/Town)

	AMOUNT	GRANTED	DENIED	DATE
<input type="checkbox"/> Elderly Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Improvements to Assist Persons with Disabilities		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Blind Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Deaf Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Disabled Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Electric Energy Storage Systems Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Solar Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Woodheating Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Wind-powered Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	

A photocopy of this Form (Pages 1 and 2) or Form PA-35 must be returned to the property owner after approval or denial.

The following documentation may be requested at the time of application in accordance with RSA 72:34, II.

- * List of assets, value of each asset, net encumbrance and net value of each asset.
- * Statement of applicant and spouse's income.
- * Federal Income Tax Form.
- * State Interest and Dividends Tax Form.
- * Property Tax Inventory Form filed in any other town.

* Documents are considered confidential and are returned to the applicant at the time a decision is made on the application.

Municipal Notes

DD214 Reviewed

APPROVED
1/11/2021 RD

PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL <u>Peter Lyon</u>	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL <u>Dwight Brew</u>	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL <u>Reed Panasiti</u>	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL <u>Thomas P Grella</u>	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL <u>John D'Angelo</u>	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS
GENERAL INSTRUCTIONS

WHO MAY FILE	Applicant must be qualified as of April 1 of the year the exemption and/or tax credit is claimed. Financial qualifications required for certain exemptions must be met by the time of application. An applicant must have resided in this state for at least one year preceding April 1 in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for at least three years preceding April 1 in the year for which the elderly exemption is claimed and five years in which the deaf or disabled exemption is claimed. The terms owner, own or owned, shall include those persons who hold grantor/revocable trust, equitable title, or beneficial interest for life in the subject property.		
WHERE TO FILE	Form PA-29 must be filed with the municipal assessing officials of the city/town where the tax credit or exemption is being requested.		
WHEN TO FILE	<p>Form PA-29 must be filed by April 15 preceding the setting of the tax rate. The municipal assessing officials shall send written notice to the taxpayer of their decision by July 1 prior to the date of notice of tax. Failure of the municipal assessing officials to respond shall constitute a denial of the application. Example: If you are applying for a tax credit and/or an exemption for the 2014 property taxes, which are due no earlier than December 1, 2014, you have until April 15, 2014, to file this form. The municipal assessing officials have until July 1 to send notice of their decision. Failure of the municipal assessing officials to respond shall constitute a denial of the application. A late response or failure to respond by municipal assessing officials does not extend the appeal period. Date of filing is when the completed application is either hand-delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service.</p> <p>Pursuant to RSA 72:33, I-a, "If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectman or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that tax year..."</p>		
APPEAL PROCEDURE	If an application for a property tax exemption or tax credit is denied by the municipality, an applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA 72:1-d, to the NH Board of Tax and Land Appeals (BTLA) or to the Superior Court in the county where the property is located. Example: If you were denied an exemption from your 2014 property taxes, you have until September 1, 2015, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website at www.nh.gov/btla ; or by calling (603) 271-2578. Be sure to specify EXEMPTION APPEAL .		
TAX CREDITS	Tax credits approved will be deducted from the property tax amount.		
EXEMPTIONS	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
ELDERLY EXEMPTIONS RSA 72:39-a	<p>Applicant must have resided in this state for at least three consecutive years preceding April 1 in the year which the exemption is claimed. Property must be: owned by a resident; or owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married for at least five years.</p> <p>Property cannot have been transferred to the applicant from a person under the age of 65, and related to the applicant by blood or marriage, within the preceding five years.</p> <p>Property must meet the definition of residence per RSA 72:39-a, I(c), which includes the housing unit, which is the person's principle home and related structures such as a detached garage or woodshed. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes. If fractional interest is owned, see RSA 72:41, Proration.</p>		
ELDERLY, DEAF and DISABLED FINANCIAL QUALIFICATIONS RSA 72:39-a RSA 72:38-b RSA 72:37-b	INCOME LIMITATION	Includes: Income from any source including Social Security or pension.	Excludes: Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.
	ASSET LIMITATION	Includes: The value of all assets, tangible and intangible.	Excludes: The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.
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PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

TYPE OF TAX CREDIT or EXEMPTION	AMOUNT GRANTED	WHO MAY APPLY
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ALL VETERANS' TAX CREDIT RSA 72:28-b - <i>Must be adopted by Municipality</i>		Every resident in the U.S. who served not less than 90 days in the armed forces and was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
SURVIVING SPOUSE TAX CREDIT RSA 72:29-a	\$700 (\$701 up to \$2,000 upon adoption by the municipality per RSA 72:27-a), is subtracted from taxes due on the applicant's property, residential or other.	The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse remains single.
SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT RSA 72:35	\$700 (\$701 up to \$4,000 upon adoption by the municipality pursuant to RSA 72:27-a), is subtracted from the property taxes due on the applicant's residential property.	Any person who: <ul style="list-style-type: none"> • Has been honorably discharged or an officer honorably separated from military service and who has a total and permanent service-connected disability; • Is a double amputee or paraplegic because of service-connected injury; or • Is the surviving spouse of above qualified veteran and remains single.
TAX CREDIT FOR COMBAT SERVICE RSA 72:28-C <i>Must be adopted by Municipality</i>	\$50 up to \$500 upon adoption by the municipality pursuant to RSA 72:27-a is subtracted from the property taxes due on the applicant's residential property.	Every resident of this state engaged at any point during the taxable period in combat service as a member of the NH National Guard or a reserve member of the United States Armed Forces called to active duty. The application for the tax credit must be accompanied by the service member's military orders.
CERTAIN DISABLED VETERANS - EXEMPTION RSA 72:36-a "...shall be exempt from all taxation on said homestead..."	Any person who: <ul style="list-style-type: none"> • Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service; • Owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or by using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration; and • Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R 3.340, total and permanent total ratings and unemployability; or is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection. <p>The surviving spouse of an eligible veteran may also apply. Satisfactory proof of such service connection disability must be furnished to the assessor.</p>	
A list of the Veterans' qualifying medals and discharge papers can be found at: http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm		
IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF		
EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
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BLIND EXEMPTION RSA 72:37	\$15,000 (unless the municipality votes an increase) is subtracted from the assessed valuation.	Every inhabitant owning residential real estate, who is legally blind, as determined by the Administrator of Blind Services of the Vocational Rehabilitation Division of the Department of Education.
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY continued		
EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
SOLAR ENERGY SYSTEMS RSA 72:61 and RSA 72:62	Determined by vote of the municipality pursuant to RSA 72:62.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
WOODHEATING ENERGY SYSTEMS RSA 72:69 and RSA 72:70	Determined by vote of the municipality pursuant to RSA 72:70.	Any person owning real property equipped with a woodheating energy system, as defined in RSA 72:69.
WIND-POWERED ENERGY SYSTEMS RSA 72:65 and RSA 72:66	Determined by vote of the municipality pursuant to RSA 72:66.	Any person owning real property equipped with a wind-powered energy system, as defined in RSA 72:65.
ELECTRIC ENERGY STORAGE SYSTEMS RSA 72:84 and RSA 72:85	Determined by vote of the municipality pursuant to RSA 72:85.	Any person owning real property equipped with an electrical energy storage system, as defined in RSA 72:84.



**Town of Amherst, NH
BOARD OF SELECTMEN
STAFF REPORT**

Title: Payroll and AP Approvals
Meeting Date: January 19, 2021

Department: Finance Department
Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

Approvals:

Payroll

AP1~ I move to approve one (1) FY21 Payroll Manifest in the amount of \$228,674.67 dated December 31, 2020, subject to review and audit.

Accounts Payable

AP2~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$427,925.43 dated December 22, 2020, subject to review and audit.

AP3~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$3,266,428.00 dated January 1, 2021, subject to review and audit.

AP4~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$36,878.85 dated January 5, 2021, subject to review and audit.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

None