

SUNAPEE BOARD OF SELECTMEN  
MEETING

6:30PM Town Office Meeting Room  
Monday, November 14, 2022

Present: Vice-Chairman Suzanne Gottling, Chairman Josh Trow, Selectman Jeremy Hathorn, Selectman Fred Gallup, Selectmen Carol Wallace, Shannon Martinez-Town Manager, Allyson Traeger-Executive Assistant.

1. REVIEW OF ITEMS FOR SIGNATURE:

CZC's:

PARCEL ID: 0209-0005-0000 189 Perkins Pond Road, Margaret Tarzia

PARCEL ID: 0112-0005-0000 39 Tilson Point Road, Sue & Jim Campbell

PARCEL ID: 0114-0014-0000 Browns Hill Road, Peter & Pamela Voss

PARCEL ID: 0210-0009-0001 22 Fieldstone Drive, Richard Evans & Claudia Cardona-Estrada

PARCEL ID: 0121-0035-0000 105 Fernwood Point Road, Paul S. Moore

**Motion to approve CZC's by Selectman Hathorn seconded by Selectman Gallup. All voted in favor.**

LAND DISTURBANCE BOND:

PARCEL ID: 0209-0005-0000 189 Perkins Pond Road, Margaret Tarzia

**Motion to approve LAND DISTURBANCE BOND by Selectman Gallup seconded by Selectman Wallace. All voted in favor.**

2. APPOINTMENTS

7:00PM Budget Conversation

Town Manager Martinez said that she would want to get a little bit more clarity from the board on their thoughts. She reminded everybody that all are draft documents, and they are working with hypothetical scenarios right now, so the math is changing based on the various kinds of decisions that they are making and the edits that they are incorporating into the document itself. Nothing is final until there is an official approval from the board and then more so from the town. Since the last meeting, they have adjusted the workers' comp and the funds have been redistributed. The team was able to pull down about \$75-80.000 between different budgets and departments. She asked for permission to bring the budget up live on ClearGov and on November 21, the community members would go there to review and then ask questions.

Patrick Fine (via ZOOM) said that as of November 4 meeting he was elected as Chair of the Advisory Budget Committee and had reviewed the chart of the ABC and had some questions, but it was decided that he asks them after the presentation about the adjustments of the fund balance.

Frank O'Connor (Via ZOOM) presented the fund balance and essentially what they are as proposed compared to 2022 with an increase of \$569.835 without the warrant articles, which is a flat 6% increase and 9% in total. He showed where they have lowered the numbers and savings of \$88.368. The new income calculated tax rate is \$3.53 for the town portion and it is an increase from last year's rate of \$3.46, which is 2.02% increase. It is up to the Board of Selectmen and the

town to decide what they want to maintain as fund balance; the note is that generally across the nation the accepted normal is between 5-15% and showed the suggested fund balance for Sunapee which was within that range.

Town Manager Martinez answered that the revenues that are on the MS-344 are the estimated revenues on \$3.46. She said that she would like to get guidance for the budget, and it seems they have come to a decision around 850 and they can do that. She asked if there are other things for the budget to see or how do they want to manage the meeting as they move forward, what kinds of additional information would they like and when can she encourage them on a decision on ARPA and the hydro.

Patrick Fine said that the estimated tax rate that they are paying right now is \$3.46 and asked if that was significantly higher than what was presented on November 4. Town Manager Martinez said that rate is estimated from last year, but the dollar value is different by 18 cents. He also asked what is the level of working capital that the town needs to be able to cover its cost. Town Manager Martinez that they are entering a period when they are going to have liquidity issue and are not going to be able to pay that tax bill.

Chairman Trow said that it is important to talk about it now and perhaps decide where and how to apply ARPA funding. He mentioned that at the last meeting, he had said to put it in the budget and later they can fund it. He does not like the idea of funding recurrent payments or one-time payments. He was hazy about the Police Department cruiser and asked for clarification about the \$11,000 that is intended for Library's annual budget.

Mindy Atwood explained that the amount of \$11,000 is intended for four years and it is not a recurring expense.

Chief of Police Cobb noted that people are questioning whether this will be an additional vehicle to the fleet. As proposed, yes, they will add a fifth vehicle to the fleet. Historically, they have leased the cars for three years and they would keep them for six. He explained that they make full payment on the cars at the end and keep them in the fleet. That allows them some flexibility in the sense that they have had cruisers that had been damaged, and that gives them the opportunity to assess in three years if they want to keep the car or not. The truck that had been used administratively for six years is starting to show some age and rust, even though it is in a decent shape. About the idea to decommissioning the pick-up truck, he said that it would have cost \$15-20,000 to up fit a vehicle and it does not seem to make much sense to take that out of the fleet and discontinue it as an administrative vehicle for the Police Department. The two vehicles every three years had worked well in sense that the cruiser maintenance is relatively flat. In the future, if they add another vehicle, it will potentially inflate the time that they keep the cars, in a sense that they are not putting as many miles on each individual cruiser. They will have five full-time vehicles for the five full-time positions. The big concern or draw with using the ARPA funds is the time that it takes to get the cruisers. They were told to expect a 10-20% increase in the 2023 cars that could have been ordered as of 2022. He looks at that as almost devaluing the ARPA funds because it is costing them more to wait for the 2023 car.

Selectman Gallup and Chairman Trow both agreed that a new vehicle that enters the fleet is often effectively permanent, and Chairman Trow had a feeling that the idea of having a cruiser per officer is excessive.

Selectmen Wallace asked if the officer is expected to take the vehicle home and how many officers are on duty at one point of time.

Chief Cobb answered that the officers take the vehicle home when they are on call and that on some of the dayshifts there are up to three officers and administrative staff and then on the weekends up to one typically

Selectmen Wallace asked if the \$35.000 were for the Finance Department software itself.

Town Manager Martinez answered that \$35.000 is the set-up fee and the maintenance for the software is usually between \$15-20.000 a year.

Ms. Atwood said that the Library has a little budget, so little numbers make a big difference. She wanted to review that without putting the ARPA grant of \$2646 on their budget of 2023, they actually can get under budget as compared to last years for \$35. If the board asks them to put the \$2646 back in as it stands now, that means 2, 25% of increase to their operating budget, which is a big increased number.

Chairman Trow said that he has no problem with the proposed budget for the Finance Department and the Library, he is just a little bit unsure about the rest. He asked if any of the members had any objections to the Finance Department and the Library budgets and there were no objections.

Selectmen Wallace suggested the funds that had been proposed to Water and Sewer to be dispersed elsewhere, given that it is not covering the entire town in a direct way.

Vice-Chairman Gottling had proposed about the highway garage and the sprinkler system there and she encouraged them to see if there is a way to find that sizable chunk of money for that.

**Motion to approve an appropriate number of ARPA Funds \$35.000 to the Financial Department and \$11.000 to the Library by Selectman Wallace seconded by Vice-Chairman Gottling. All voted in favor.**

Selectmen Wallace asked if they get any portion of the operating transfer funds, they assign to Water & Sewer and Hydro back. She referred to MS-535, page 18 where it was indicated that operating transfers out to proprietary fund "Sewer" in \$1,186.000 and to proprietary fund "Water" \$565.000. She added that she did not see their offsetting revenue; she had seen the expenditure. She also asked if they are getting anything from Water & Sewer for the services they provide, they do payroll for them.

Selectman Gallup asked if they are bond payments for their portions.

Town Manager Martinez said that her understanding is that this is where the wash comes in and where the Water & Sewer numbers are in appropriation, and they have in their overall budget and the revenue side creates the offset. She answered that there is a small charge, a small fee for the services provided.

Chairman Trow said that there is an estimated revenue from Sewer of \$1.29M. The MS-535 revenues show enterprise water fund of \$600.000 and enterprise sewer \$1.1M.

Patrick Fine (Via ZOOM) commented about the Advisory Budget Committee that to have a quorum at the next meeting on the 28<sup>th</sup> they will have budget on the agenda and will constitute another quorum of the Advisory Budget Committee.

Chairman Trow said that from his perspective he had not loved how the Advisory Budget Committee works in the last few years, just in the vein of the people it requires and the amount that they are trying to do. The old strategy made more sense to him because the actual

membership was just the public and there were other people to discuss if necessary. He thinks that it is worth looking at the structure of the ABC and revising it, because to have sixteen people, from which nine is quorum, and they are not random people but specific group of five it is not fully productive.

Patrick Fine (Via ZOOM) agreed because most of the members are the people who are putting forward the budget proposals, so they are in a sense advising themselves. His view was that it is a conflict of interest, the ABC should not be made from people who are proposing the budget based on the 1988 warrant article.

Chairman Trow recommended that related to the budget, the town should be looking into more is shifting the fiscal year.

### 3. PUBLIC COMMENTS:

- Chris Whitehouse said that he has an issue with the Fire Wards and the conflict of interest that they have in their own policy. He read from the policy that the town officials, board members or employees should not participate in any matter in which they or their family members have personal interest that may directly or indirectly effect or influence in their performance of duties. They should recuse themselves from discussions and decision-making. He addressed to Chairman Trow that as a Fire Ward and a Board of Selectmen member, is a huge conflict of interest. He said that when the person that worked for the Fire Department was doing a presentation on raising the budget, Chairman Trow as Board of Selectmen member was arguing with him when he was asking questions and he was not sure if he is a Fire Ward or Board of Selectmen member. In 2020 he had come to the Board and raised \$100 a week for officers and violated the NH Chapter 32, Section 8 law and committed a liability on the tax rate. In November of last year when he gave the Chief a raise, he had violated the same law. In December 2021 he and other board members or the other Fire Wards voted themselves to be reappointed. He as a Board of Selectmen member would know that he cannot appoint himself as he is an appointed person to reappoint himself as a Fire Ward. He said that Chairman Trow had turned a three-month appointment into four years almost. He asked him if he qualified to be a Fire Ward and if he is a firefighter. Then he said that Chairman Trow is not a firefighter. He added that nobody from the board should be a Fire Ward and that he should resign effective immediately. He then addressed Town Manager Martinez that her meeting last Friday was in direct violation of this policy. According to the policy, she should recuse herself from any meetings with the Fire Department, because her husband is a Fire Ward and should not be involved with the Fire Department in any form. The best way to get rid of that conflict of interest is that her husband should not be a Fire Ward. Town Manager Martinez said that her husband was a Fire Ward before she became a Town Manager and if they do not want him to be a Fire Ward, they could get rid of him, that is fine with her. Mr. Whitehouse replied that he is not asking for that, he is asking for the conflict to be resolved. The Town Manager clarified that if there was a financial gain, then it would be considered a conflict of interest.

- John Augustine (Via ZOOM) recognized and thanked everyone that worked for the election day. He continued regarding the town tax rate and said that it is odd to him that the tax bill had not been issued. This is the first year they have a new town clerk and a new town manager and he does not know if there is a correlation between the delay on the tax bill or not, but he thinks that if the current Board of Selectmen had not seen the documentation that was submitted to the NH DRA

that is a mistake, they should ask to see that and see the information that was on the paperwork and the date it was submitted. He thinks that additional oversight is warranted since it is the first year that the town clerk and town manager are responsible for the tax bill. On the separate topic he commented on the presentation of the Fire Department where it was stated that an approximate of \$350,000 increase in the budget will have 12 cents of impact on the tax rate. Mr. Whitehouse had questioned that 12-cent accuracy number and is confident that it is not 12 cents but close to 24 cents. He was wondering and asking will the 12-cent comment be retracted and corrected at tonight's meeting and the accurate number of closer to 24 cents be used on presentations going forward.

Chairman Trow said that he does not know if there is a change in numbers, but they can make sure that they all in the same page with the numbers.

Town Manager Martinez said that for the tax rate setting they are not an anomaly, there are a multitude of communities across NH that have not received their tax rate yet. They have already addressed this at the beginning in terms of what number was being used in the evaluation, so that was forthright this evening and was discussed. It was also discussed that numbers are going to continue to change and once they are closer to being finalized, will be released. There is more going into the calculations of what the rate is going to be, what healthcare does or does not go in with them. There has been a general acknowledgment that the evaluation that they have been used was incorrect and there is still much to be done in terms of getting the final numbers.

Mr. Augustine said that there has been a comment about 32 unanswered calls and suggested that the Board of Selectmen ask for documentation for those calls. There has also been a comment that there are going to be two certified firefighters at the station for 24 hours a day, seven days a week and he thinks they should ask what tasks and schedule each of those two people would be doing when they are not answering a call.

- Lisa Hoekstra commented on the town's budgeted \$18,000 for legal fees and wanted to talk about why the town is spending that much money on legal fees. She asked what they could do to make sure that people do not end up taking the town to court, referring to her case process which she said was bad.

Chairman Trow said that any personnel issues that come up that require legal input get legal input. They have planning and zoning contracts and cases they need to go to, assessing, as well as code enforcement. In the town they must pay the legal requirements of legal and welfare, no matter what. This year they have had more personnel issues than previous years.

- Fire Chief Galloway said that in the last two and a half years since he had become chief, there has been a lot of changes in the Fire Department. He does not have any trouble talking to anybody, whether it is the board or actual residents of the town, to discuss anything about the Fire Department. He sees a lot of information getting put out that are just an uneducated guess, and it is misinformation, so he has an open-door policy for anyone that wants to talk to him and will show them what they have, the different grants and donations that they have gotten, the trades of stuff that had not affected the budget.

#### 4. SELECTMEN ACTION

- Disposition of Member Legal Files

Chairman Trow presented that HMA has some client paperwork dated from January 1, 2015, if they want it back, they can have it, otherwise it will be discarded.

Selectmen Wallace asked if they have a general rule for destruction of materials.

Chairman Trow answered that there are requirements for town records, and he does not know what kind of materials they have there.

Selectman Gallup said that since they do not know how much and what kind of material is there, suggested that they get the files and have their staff check them first and decide if there is anything that needs to be saved.

The board decided to receive the files and check them first.

- **Osgood Bequest to Sunapee F.A.S.T. Squad**

Chairman Trow and Town Manager Martinez presented that in 2012 there was a part of the land given to the F.A.S.T. Squad and part of it was given back. In 2018 at the end of the process, the court effectively said that the lady now owns the whole property, and everybody had not signed off on it.

Town Manager Martinez added except for the town's piece. They tried to contact the owner and did some initial work with Chief Galloway through their lawyers. The owner at the beginning did not give them the correct information and the lawyers had told them that if it were in the will, they could not change it. She was not sure if they were asked for the deed to be changed and clarified that this was about the second piece of land.

Selectman Gallup was under the impression that there was one parcel of property that was supposed to be divided in separate ways. He asked if they were assigned a piece of land, because that piece was given to the Fire Department.

Chairman Trow said that according to the deed, the town and three other people sold everything to the other lady who owns everything.

Chief Galloway said that there was a waterfront property and one parcel across the street.

Selectman Gallup asked for clarification on what do they need to sign off on.

Town Manager Martinez said that they need permission collectively to say that they can move forward to collaborate with the legal team that brought documentation that would be required for them to sign the deed.

**Motion to approve Osgood Bequest to Sunapee F.A.S.T. Squad by Selectman Gallup seconded by Chairman Trow. All voted in favor.**

Selectmen Wallace asked if they are confident that they have been paid from both sections, because it sounds like this is a separate parcel.

Town Manager Martinez said that they are not looking for any transaction.

Selectmen Wallace asked if it would make sense if they would be noted in the Will and when they put value on it, they would get 10% of it.

Town Manager Martinez said that according to the map, the owner had paid the taxes all along, but if they want to charge them for it, they need to go back on the taxes that they should have paid for however long.

Selectman Gallup said that there is not any benefit to the property to them as a town and back then, it was agreed to allow the family to have it back.

Chairman Trow asked for a clarification if they had recognized that there was a second piece of land when they did this the last time, because he was under the assumption that that the whole process was done and that the Fire Department had decided that the family can have the land back, since they did not have the need for it and it was just that the paperwork was basically done incorrect.

- Review and Authorize Town Manager to sign Renewal of Georges Mills ERZ Certification  
**Motion to Review and Authorize Town Manager to sign Renewal of Georges Mills ERZ Certification by Selectman Wallace seconded by Selectman Hathorn. All voted in favor.**

- Review and Sign Equalization Assessment Data Certificate

Kris McAllister presented that the Equalization Assessment Data Certificate must be signed by the board, and they will see that from the revaluation that they did in 2020, for the last two years they have dropped by 20% year after year. The preliminary ratio is 57% and it is not horrible news, since most property types are trending at the same level, but they have a start discussion about updating values for the summer.

Chairman Trow said that for sake of clarity on what she is saying, most properties are around 70%.

Selectmen Wallace asked her to explain to the public what the ratio represents.

Ms. McAllister said that the ratio represents the sales data that happens from October 1 to the following September. It is a test of a typical revaluation. She encouraged everyone to go to the Town of Sunapee website and to the Assessment Department and get more information on what assessment means.

**Motion to Review and Sign Equalization Assessment Data Certificate by Selectman Gallup seconded by Selectman Wallace. All voted in favor.**

- Review and Sign Recreation Commission Appointments

**Motion to Review and Sign Recreation Commission Appointments by Selectman Wallace seconded by Selectman Gallup. All voted in favor.**

- Review and Sign Employee Agreement

**Motion to Review and Sign Employee Agreement by Selectman Hathorn seconded by Selectman Wallace. All voted in favor.**

## 5. TOWN MANAGER REPORTS

Town Manager Martinez offered that there was excessive look into whether there was a conflict of interest with her serving as town manager and her husband already being a fire ward. Because there is zero dollars involved in her husband being the fire ward, the legal advice was that there was not a problem with her being a town manager. Her only interest in advising the Fire Department is to ensure that they across the board put all town departments to offer the best service that they possibly can to the town of Sunapee. She takes issue with this, and she feels as she cannot remain quiet when in a public meeting that things and accusations are said that are categorically false, that somebody is being unethical. She wanted to make sure that at least for

her own piece of mind that she was there and the dedication and determination that she had to serve the citizens of Sunapee well.

Mr. Whitehouse said that the policy mentions personal interest not financial, and her husband has personal interest in the Fire Department. He said that she led the meeting with the Fire Department and when people asked questions, she sometimes tried to move on to the next one. He stated that Chairman Trow had conflict of interest as well.

Chairman Trow said that November 4 meeting was the town managers meeting; it is literally the definition of that meeting.

- Expenditure and Revenue Reports

Town Manager Martinez said that they have the monthly expenditure and revenue report for the October period, which showed that they are at 76% expend.

- Meeting on December 26<sup>th</sup>

Town Manager Martinez suggested this meeting be cancelled.

- Future Budget Meetings

The next meeting will be on the 28<sup>th</sup> and the county will be present, and her expectations are that they are going to discuss some of the projects that they are planning that may impact them (the nursing home).

- Town Report

Town Manager Martinez said that those who need to report on this matter should get emails to start thinking about dedication to the Town Report.

- FERC Letter

Town Manager Martinez and the board discussed the issue with the downstream concrete and the trees cleanup from the dam. Once the inspection report is going to be final and given to them, they will know, probably more work will be asked from them to be done. They agreed that they would need an estimate for the replacement of the hydro generator and the turbine.

Town Manager Martinez asked for permission for the Police Department boat to move over to the town dock, so the seasonal dock can come out.

**Motion to authorize the use of the town docks for the police boat by Chairman Trow seconded by Selectman Hathorn. All voted in favor.**

## 6. CHAIRMAN'S REPORT

Vice-Chairman Gottling reported that a member of the public here may assure her husband that indeed there was a vote, and it was 11:1 looking at the contracts specifically. She added that they have \$22.2M coming from the state, and then some that they have put into the capital reserve fund. They have given permission for \$20M.

Selectmen Wallace said that it is important to make it clear to everyone to reinforce that their part, their budget is just a portion of the overall project.

Chairman Trow said that the other thing to just remind people that currently as of year 2022, the estimate is that Sunapee will pay 30.7% of the county budget and it has been done by evaluation. He also thanked everyone that helped the election process, which was at 70% turn. He encouraged everybody to vote in the next elections in March.

Selectman Hathorn had a request for Mr. Hazelton to fix a portion of the road on Georges Mills.



Selectman Gallup reported that he might not be able to attend the next couple of meetings. The other thing was that he was feeling a little bit out of the loop regarding the information that was not shared about the pickup truck that the Fire Department had gotten through applying for a grant. He also was not aware that Rescue 7 was in poor shape. They had found out last week that they have a water line issue at the building, and they have a project in progress for which he is not sure how expensive it is or here are they getting the money.

Fire Chief Galloway pointed out that they have discussed the grant six months ago and informed them that the grant was complete.

Town Manager Martinez pointed out that they have had the water pressure issue for some time, and it went out last week. The Water & Sewer and Highway Department had been working on it intensively.

Selectmen Wallace pointed out she was approached about conflict of interest, so she would like to have a conversation about that at some point in time.

Town Manager Martinez said that she would offer that she had emailed their lawyer and there is nothing that they can do about the board and the conflict of interest. The only time when they must ask a member to recuse themselves is when the person weighed on a decision that would become an appeal or go to court, and it usually happens with the Planning and Zoning Boards. Other than that, nobody must recuse themselves from anything.

Selectmen Wallace asked that if it is their case that comes in front of them, do they have to recuse themselves then.

Town Manager Martinez said that she does not know the answer to that specific question.

Chairman Trow said about recusal in general that you could never make somebody recuse, it must be their own choice.

#### 7. UPCOMING MEETINGS:

11/17-5:30PM-Water & Sewer Commissioners, Town Meeting Room

11/17-7:00PM-Abbott Library Trustees Meeting, Abbott Library

11/23-5:00PM-Energy Committee Meeting, Town Meeting Room

11/24-25 Town Office Closed for Thanksgiving Holiday

Meeting Adjourned 10:05PM

Respectfully submitted,

Rajmonda Selimi



November 1, 2022

Select Board  
Town of Sunapee  
23 Edgemont Road  
Sunapee NH 03782

Re: Disposition of member legal files

Dear NHMA Member:

One of the services member municipalities receive from NHMA is the ability to obtain legal advice from the NHMA Legal Advisory Service. NHMA attorneys are available to answer legal inquiries and provide general legal assistance by email, letter, and telephone to elected and appointed officials from member municipalities. Engaging NHMA's Legal Advisory Service creates a confidential attorney-client relationship which is governed by the New Hampshire Rules of Professional Conduct.

NHMA maintains records of these legal inquiries, including physical files containing copies of emails and correspondence, as well as any documents submitted, and the legal advice provided. These records are confidential due to the attorney-client privilege.

Under NH Rules of Professional Conduct Rule 1.15, attorneys are required to retain client files for at least 6 (six) years. After that period of time, an attorney can either return client files to the client, if the client so requests, or the attorney may discard those files.

In the event we have any records of our legal communications with your community it is our plan to discard all such records that are older than January 1, 2015. If instead you would like any such files that we might have, we will honor that request and make those documents available to you for pick up or by mail. You may make that request by letter, by email, [legalinquiries@nhmunicipal.org](mailto:legalinquiries@nhmunicipal.org), or by telephone 603-224- 7447.

IF WE DO NOT RECEIVE A COMMUNICATION FROM YOUR MUNICIPALITY THAT YOU WISH TO HAVE ALL CLIENT FILES OLDER THAN JANUARY 1, 2015 RETURNED TO YOU THEN THOSE FILES MAY BE DESTROYED ON OR AFTER JANUARY 1, 2023.

If you have any questions about this client file retention policy please contact Stephen Buckley, Legal Services Counsel, or Margaret Byrnes, Executive Director, at the number or email above.

Very Truly Yours,

Margaret M.L. Byrnes  
Executive Director

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NEW HAMPSHIRE MUNICIPAL ASSOCIATION

25 Triangle Park Drive • Concord, NH 03301 • Tel: 603.224.7447

NHMAinfo@nhmunicipal.org • governmentaffairs@nhmunicipal.org • legalinquiries@nhmunicipal.org

www.nhmunicipal.org

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# FUND BALANCE

PRESENTATION FOR THE BOARD OF SELECTMAN

Draft

# BIG PICTURE

Fund	2022	2023 Proposed	Increase
Hydro	\$225,307	\$227,683	\$2,376 (1.0%)
Water & Sewer	\$1,898,957	\$1,972,326	\$73,369 (3.9%)
General Fund	\$6,838,888	\$7,332,978	\$494,090 (7.2%)
<b>Appropriations</b>	<b><u>\$8,963,152</u></b>	<b><u>\$9,532,987</u></b>	<b><u>\$569,835 (6.0%)</u></b>
Warrant Articles	<u>\$529,300</u>	<u>\$835,065</u>	<u>\$305,765 (57.8%)</u>
<b>Grand Total</b>	<b>\$9,492,452</b>	<b>\$10,368,052</b>	<b>\$875,600 (9.2%)</b>

# ESTIMATED TAX RATE

Tax Rate	
Appropriations	\$9,532,987
EE Retention	20,000
Less: Revenues	(4,528,868)
Less: Fund Balance to reduce tax	(750,000)
Add: Warrant Article	835,065
Add: Overlay	30,000
Add: War Service Credit	<u>85,000</u>
<b>Net Required Local Tax Effort</b>	<b>\$5,224,184</b>
Valuation	\$1,481,348,412
<b>Tax Rate</b>	<b>\$3.53</b>
FY22 Rate	<u>\$3.46</u>
Increase	\$0.07
	<b>2.02%</b>

## Changes Since Friday

- Using \$1,481,348,412 as valuation rather than \$1,456,025,412 (including \$25,323,000 of Utilities that gets included in the rate calculation for Town, County and Local School but not for State School)
- Appropriations reduced by \$88,368 in various locations after more intense scrutiny on where reductions could be made

# FUND BALACE

## How much fund balance should a local government retain?

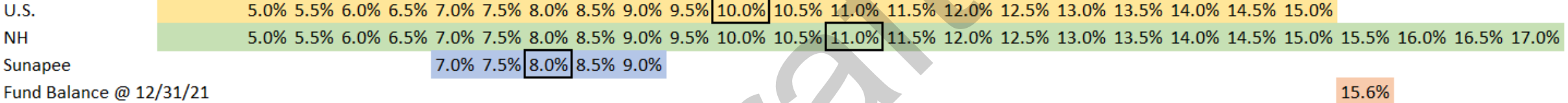
There is no single answer to this question, as each municipality should analyze its own unique circumstances to determine the appropriate level of fund balance to retain. Some concepts and best practices to consider have been developed by the Government Finance Officer's Association (GFOA).

Let's begin by stating that zero is not an advisable option. Every government entity requires some level of fund balance for cash flow purposes and for responses to emergencies. There is an appropriate range of fund balance because it is possible to have too little, but it is also possible to have too much. Key factors to consider when establishing an appropriate level of unreserved fund balance include:

- Considering a policy that targets an amount equal to two months of operating expenses, including debt service obligations.
- Generally, the GFOA recommends a range of 5% to 15%, regardless of the size of the municipality.
- The New Hampshire Department of Revenue Administration (DRA) recommends 5%-17%. The higher percentage takes into account that New Hampshire is one of the most heavily reliant states on property tax as revenue for the operation cities, towns, schools, and counties.

# WHERE IS SUNAPEE?

Mid-Point



## Appropriations

\$	4,682,561	Town
\$	3,816,208	County
\$	8,830,535	Local School
\$	2,688,500	State School
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\$	20,017,804	FY21 Total
\$	3,119,183	FY21 Audited General Fund - Fund Balance
	15.6%	

# FY22 FUND BALANCE TO REDUCE TAX

- Due to lower than budgeted spending we calculate that there will be Fund Balance retained from the \$500,000 approved to lower tax rates in FY22 as seen at right.
- Below is a calculation that shows the impact to Fund Balance caused by retaining the \$500,000.

\$	3,119,183	FY21 Audited General Fund - Fund Balance
\$	500,000	Expected FY22 Fund Balance Retained
\$	3,619,183	Expected FY22 General Fund - Fund Balance
	18.1%	(without increase for FY22 appropriations)

## AS PROPOSED

	<u>2022 ESTIMATED</u>	
	<u>TOWN PORTION</u>	
Appropriations	\$	8,931,725
Less: Revenues	\$	- 4,235,633
Less: Fund Balance to Reduce Tax	\$	- 500,000
Add: Warrant Article w/o revenue	\$	725,000
Add: Overlay	\$	30,000
Add: War Service Credits	\$	72,000
Net Town Appropriation		<b>\$5,090,275</b>

**2022 Estimated Town Tax Rate**

**\$3.46**



# HOW MUCH TO LOWER TAX?

- At right is a chart showing what the Fund Balance would be at different levels.
- The “To Reduce Tax” is the amount that would be taken from tax in FY23 to reach the targeted Fund Balance.

	<u>Fund Balance</u>	<u>To Reduce Tax</u>
7%	\$ 1,401,246	\$ 2,220,000
8%	\$ 1,601,424	\$ 2,020,000
9%	\$ 1,801,602	\$ 1,820,000
10%	\$ 2,001,780	\$ 1,620,000
11%	\$ 2,201,958	\$ 1,420,000
12%	\$ 2,402,136	\$ 1,220,000
13%	\$ 2,602,315	\$ 1,020,000
14%	\$ 2,802,493	\$ 820,000
15%	\$ 3,002,671	\$ 620,000
16%	\$ 3,202,849	\$ 420,000
17%	\$ 3,403,027	\$ 220,000

# IMPACT TO TAX RATE

Tax Rate	As Proposed - 14.33%	Target 13%	Target 11%	Target – Flat Rate – 13.83%
Appropriations	\$9,532,987	\$9,532,987	\$9,532,987	\$9,532,987
EE Retention	20,000	20,000	20,000	20,000
Less: Revenues	(4,528,868)	(4,528,868)	(4,528,868)	(4,528,868)
Less: Fund Balance to reduce tax	(750,000)	(1,020,000)	(1,420,000)	(850,000)
Add: Warrant Article	835,065	835,065	835,065	835,065
Add: Overlay	30,000	30,000	30,000	30,000
Add: War Service Credit	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
<b>Net Required Local Tax Effort</b>	<b>\$5,224,184</b>	<b>\$4,954,184</b>	<b>\$4,554,184</b>	<b>\$5,124,184</b>
Valuation	\$1,481,348,412	\$1,481,348,412	\$1,481,348,412	\$1,481,348,412
<b>Tax Rate</b>	<b>\$3.53</b>	<b>\$3.34</b>	<b>\$3.07</b>	<b>\$3.46</b>
FY22 Rate	<u>\$3.46</u>	<u>\$3.46</u>	<u>\$3.46</u>	<u>\$3.46</u>
Increase	\$0.07	(\$0.12)	(\$0.39)	\$0.00
	<b>2.02%</b>	<b>(3.47%)</b>	<b>(11.27%)</b>	<b>0.00%</b>

LAW OFFICE OF  
**MICHAEL J. WORK**

Michael J. Work, Attorney  
Randall I Clark, Attorney  
(603) 863-3337 office  
(603) 863-3339 Facsimile  
law@mjworklaw.com

7A Main Street, P.O. Box 627  
Newport, New Hampshire 03773-0627

November 1, 2022

Town of Sunapee  
Attn: Shannon Martinez – Town Manager  
23 Edgemont Road  
Sunapee, NH 03782

**Re:   Property on Oak Ridge Road  
      Parcel ID #0103-0024-0000**

Shannon

I am writing to you in regard to an outstanding property ownership issue that was left unresolved prior to you taking over as Town Manager. Here is a quick run-down of the issue:

The above referenced parcel was inherited by three parties from the Estate of Merle Rathberger, along with other land and possessions which have already been conveyed. One of the three heirs of Merle was Donald Osgood who passed away in 2012. His will left his estate to his two children and a small percentage to the Sunapee “F.A.S.T. squad”. This bequest to the “F.A.S.T. squad” is what I have been tasked to resolve.

My understanding in reading Donald Osgood’s obituary was that he was a prior Captain of the F.A.S.T. squad when it was in existence prior to his passing, and that he wished to support its operation as well as the Sunapee FD. His specific bequest from his estate certainly evidences that intent. A prior piece of property located at 72 Oak Ridge Road had in fact been sold from Donald’s estate, with a share of the proceeds given to the Sunapee Fire Department and F.A.S.T. squad in or around 2014. The above referenced parcel is all that is left From Donald’s Estate.

Around 2018, the siblings and heirs of Donald Osgood discussed their ownership options, and decided to convey all their interest to Janet McAllister, as evidenced by the enclosed signed deed from 2018. Conversations were also had with prior Town Manager Donna Nashawaty, along with the Sunapee Fire Department, regarding conveyance of the remaining held interest to Janet McAllister. I am unclear on those conversations at the Town level, as I had not been involved with this matter until earlier this year. My understanding however, based solely on speaking with Janet McAllister, is that the Town was willing to sign off of any remaining interest, but was running into an issue that the F.A.S.T. squad did not exist anymore. The core of the issue was whether the Town of the Sunapee Fire Department could sign as the F.A.S.T. squad, or if the bequest had in fact lapsed.

There is some indication that a few inquiries were made during 2019, however the 2020 pandemic along with a Donna leaving the Town Manager position stalled any progress in resolving this outstanding issue.

In summary, I am asking if the Town of Sunapee will be willing to convey the outstanding interest of the parcel on Oak Ridge Road to Janet McAllister. I have calculated that this interest amounts to 2.5% of the total ownership. Janet has paid all taxes on the property throughout the years, and all her family members have signed over their interest to the parcel as well. Janet will be re-conveying the property into her trust, and presently has no plans to sell the property to a third party.

A deed had already been prepared in 2018 in anticipation of a signature from the Town of Sunapee or the Fire Department. I believe the Sunapee Fire Department could possibly sign off on this, or the Board of Selectman, but likely this would need to be run by the Town Attorney for clarification.

If you would like any additional information or prefer a phone call to speak on this matter please let me know. I have tried to attach any relevant documentation to illustrate the ownership chain and prior efforts to resolve this ownership.

I can be reached at [randall@mjworklaw.com](mailto:randall@mjworklaw.com), or by phone at (603) 863-3337.

Yours,

A handwritten signature in black ink, appearing to read "Randall Clark". The signature is fluid and cursive, with the first name "Randall" being more prominent than the last name "Clark".

Randall Clark

## Donald R Osgood



Photo added by Earl Abbe

<b>BIRTH</b>	9 Mar 1952 Kittery, York County, Maine, USA
<b>DEATH</b>	12 Jan 2012 (aged 59) New London, Merrimack County, New Hampshire, USA
<b>BURIAL</b>	Burial Details Unknown
<b>MEMORIAL ID</b>	83422179

Age: 59 yrs.

S/O Charles G. Osgood & Doris (Collins) Osgood  
F/O Bradford R. Osgood  
F/O Bridget (Osgood) Oliver  
H/O Cheryl A. (Smith) Osgood, m. c.1997

Obituary, Obituary, Chadwick Funeral Service (New London, NH), 14 Jan 2012:

Sunapee, NH - Donald R. Osgood, 59, of Route 103, died Thursday, January 12, 2012 at the New London Hospital suddenly.

He was born in Kittery, ME on March 9, 1952 the son of Charles "Jack" Osgood and the late Doris (Collins) Osgood. He graduated from Sunapee High School in 1970 and received his Master Plumber's License from NH Community Technical College.

Don and his Dad owned and operated Osgood's Plumbing and Heating. A very talented man, Don worked for many different places including New London Fuel Co., Corbett Oil, Blodgett's Supply, Dorr Woolen Mill, and Arlington Sample.

Don served in the US Navy Seabees. He was a longtime member of the Sunapee Fire Dept. and had served as Captain of the Sunapee F.A.S.T. Squad. He really enjoyed stockcar racing and did many benefits for David's House through his membership in Friends of Karaoke.

He was predeceased by his mother, Doris (Collins) Osgood. Members of his family surviving include his wife of 14 years, Cheryl (Smith) Osgood of Sunapee, NH; a son, Bradford Osgood of Sunapee, NH; a daughter, Bridget Oliver of St. Louis, Missouri; three grandchildren, Jacqueline, Natasha, and Wyatt; a stepson, Chadwick Peck-Smith of Sunapee, NH; his father, Charles "Jack" Osgood of Newport, NH; a sister, Janet McAlister of Sunapee, NH; two nephews, James and Matthew; and cousins.

Friends may call at the Chadwick Funeral Home, 235 Main Street, New London, NH on Tuesday, January 17, 2012 from 5-7 P.M. Military honors will be conducted by the US Navy. Memorial contributions may be made to David's House, P.O. Box 660, Lebanon, NH 03766.

STATE OF NEW HAMPSHIRE  
5<sup>TH</sup> Circuit, Probate Division, Newport  
Estate of Donald R. Osgood  
Docket # 320-2013-ET-00122

This conscit was signed  
as a result of the sale of  
other land owned by Donald.

I believe Proceeds were given to  
the department at that time.

January 30 , 2014

CONSENT TO SALE OF REAL ESTATE

Sunapee Fire Department, legatee under the Will of Donald R. Osgood, late of Sunapee, in the County of Sullivan and State of New Hampshire, hereby consent to the sale of the undivided one-fourth interest owned by the Estate of Donald R. Osgood in property located at 72 Oak Ridge Road, (Otter Pond, Georges Mills) Sunapee, New Hampshire, by Charles G. Osgood, Executor of the Estate.

SUNAPEE FIRE DEPARTMENT

By



Its Deputy Chief  
Duly Authorized

AM11:25 02/20/14 84

Return To:  
McSwiney, Hankin-Birke, Wood & Christie, P.C.  
280 Main Street  
P.O. Box 2450  
New London, NH 03257

**COPY**

Page 5 of this deed  
was to be the signature  
page for the Town of  
Sunapee. It has not been  
drafted yet.

### QUITCLAIM DEED

We, **Donna C. Hemingway**, single person, of Newport, New Hampshire, **Bradford R. Osgood**, single person, Sunapee, New Hampshire, **Bridgette M. Oliver**, single person, St. Louis, Missouri, and **Sunapee F.A.S.T. Squad**, also known as **Sunapee Fire Department**, of Sunapee, New Hampshire for consideration paid, grant to **Janet McAlister**, single person, of 55 Central Street, Sunapee, New Hampshire 03782, with QUITCLAIM covenants,

A certain tract or parcel of land located on Oak Ridge Road, Sullivan County, Sunapee, New Hampshire shown as Parcel "A" on Plan entitled "Subdivision for Annexation of Tax Lot 50-3 Oak Ridge Road, Otter Pond" prepared by Clifford Richer LLS and recorded in the Sullivan County Registry of Deeds Planfile 4, Pocket 1, Folder 2, Number 2, more particularity described as follows:

Beginning at an iron pin, marking the northeasterly corner of the within tract as shown on said plan;

Thence South 24° 30' West a distance of 54.1 feet, more or less, to an iron pin;

Thence turning and running North 60° 31' West a distance of 38.2 feet, more or less, to an iron pin;

Thence turning and running South 29° 23' West a distance of 64.7 feet, more or less, to an iron pin;

Thence turning and running North 49° 20' West a distance of 155 feet, more or less, to an iron pin;

Thence turning and running South 86° 04' East a distance of 205.4 feet, more or less, to the place of beginning.

Said Parcel "A" containing 9400 square feet, more or less.

Meaning and intending to describe and convey the remaining portion of Book 913, Page 332. For Grantors title, see 5<sup>th</sup> Circuit Probate Court docket 25,114, the Estate of Merle Ruthberger and Estate of Donald R. Osgood, 5<sup>th</sup> Circuit Probate Court Docket 320-2013-ET-122. By virtue of this deed, Janet McAlister now holds a 100% interest in the said premises.

EFFECTIVE this 4<sup>th</sup> day of APRIL, 2018.

**COPY**

Donna C. Hemingway  
Donna C. Hemingway

STATE OF NEW HAMPSHIRE  
COUNTY OF SULLIVAN

This instrument was acknowledged before me on this 4<sup>th</sup> day of APRIL, 2018, by Donna C. Hemingway. In witness whereof I hereunto set my hand and official seal.

Doireann H. Violette  
Notary Public/Justice of the Peace  
My Commission Expires:






EFFECTIVE this 21 day of March, 2018.

  
Bradford R. Osgood

STATE OF NEW HAMPSHIRE  
COUNTY OF Sullivan

This instrument was acknowledged before me on this 21 day of March, 2018, by Bradford R. Osgood. In witness whereof I hereunto set my hand and official seal.

  
Notary Public/Justice of the Peace  
My Commission Expires: 9-27-22





EFFECTIVE this 13 day of April, 2018.

Bridgette M. Oliver  
Bridgette M. Oliver

STATE OF MISSOURI  
COUNTY OF St. Louis

**COPY**

This instrument was acknowledged before me on this 13 day of April, 2018, by Bridgette M. Oliver. In witness whereof I hereunto set my hand and official seal.



Keri L. Meyer [Notary Seal]  
Notary Public/Justice of the Peace  
My Commission Expires:

**TOWN OF SUNAPEE**  
**Office of the Tax Collector**  
PO Box 303  
Sunapee NH 03782

Hours  
M,T,TH,F 8AM-5PM W 8AM-1PM

ph. (603) 763-2449

**TAX YEAR**  
2016

**ACCOUNT**  
4780-1851

**BILLING DATE**  
10/27/2016

**INTEREST RATE**  
0.12

**DUE DATE**  
12/1/2016

**MAP / PARCEL**  
0103-0024-0000

**LOCATION OF PROPERTY**  
OAK RIDGE RD

**AREA**  
0.220

**OWNER OF RECORD**

HEMINGWAY DONNA OSGOOD DONALD &  
MCALISTER JANET  
PO BOX 694  
SUNAPEE NH 03782

**TAX CALCULATION**

NET TAXABLE VALUE \$28,000.00  
TAX RATE \$15.03  
TOTAL TAX \$421.00

FIRST BILLING \$210.00

SECOND BILLING \$211.00

2016 TAX RATE PER \$1000		ASSESSED VALUATION	
Municipal	\$3.22	Land	\$28,000
School	\$6.45	Taxable Value	\$28,000
State	\$2.46		
County	\$2.90		
TOTAL:	\$15.03		

Interest at 12.00% per annum after Thursday, December 1, 2016.

**PAY THIS AMOUNT** \$211.00

**INFORMATION TO TAXPAYERS**

RSA 76:11-a Information Required. The tax bill which is sent to every person taxed, as provided in RSA 76:11, shall show the rate for municipal, local education, state education and county taxes separately, the assessed valuation of all lands and buildings for which said person is being taxed, and the right to apply in writing to the selectmen or assessors for an abatement of the tax assessed as provided under RSA 76:16

TAXPAYERS DESIRING INFORMATION REGARDING THEIR ASSESSMENTS MUST CONTACT THE BOARD OF SELECTMEN, 603-763-2212. TAXPAYERS DESIRING INFORMATION ON BILLING ERRORS MUST CONTACT THE TAX COLLECTOR, 603-763-2449.

Please make checks payable to: Town of Sunapee, NH. Mail to: Tax Collector, Town of Sunapee, P.O. Box 303, Sunapee, NH 03782.

Payment of this bill does not prevent the collection of previous unpaid taxes, nor does an error in the name of the person taxed prevent collection. If payment of this bill is made by mail: 1) Return one copy of your tax bill 2) Your copy of the tax bill plus your cancelled check will be your receipt. If this bill is paid by check or money order it is not considered paid until the check or money order is cleared.

If you are elderly, disabled, blind, a veteran or a veteran's spouse, or unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, abatement or deferral. For details and application information, contact the selectmen's office.

<b>MATTHEW J. McALISTER</b> <b>JANET E. McALISTER</b> 55 CENTRAL ST SUNAPEE, NH 03782 PH 763-7426		7026 54-8965/2114 37	
Pay to the Order of <u>TOWN OF SUNAPEE</u>		Date <u>12-1-16</u>	
<u>Two Hundred and 10/100</u>		\$ <u>211.00</u>	
<u>_____</u> Dollars		Photo Safe Deposit™ Circle on back	
<b>SERVICE CREDIT UNION</b> ★★★★★ servicecu.org • Live Person Service 24/7 For People on the Move™ 800.936.7730 (U.S.) • 00800.4728.2000 (Int'l)			
For <u>Janet E. McAlister</u>			
⑆ 211489656⑆ 2000000927208⑈ 7026			

Tract I is a portion  
of the current premises,  
described below prior  
to an annexation.

WARRANTY DEED

KNOW ALL MEN BY THESE PRESENTS, That We, MERLE W. RATHGEBER and CHRISTINE TAYLOR, both single, of Sunapee, New Hampshire, for consideration paid grant to MERLE W. RATHGEBER whose present mailing address Box 52, Georges Mills, New Hampshire 03751, with Warranty Covenants to the said MERLE W. RATHGEBER:

Two certain tracts or parcels of land situated in Sunapee, County of Sullivan and State of New Hampshire, more particularly bounded and described as follows:

**Tract I:** Beginning at an iron pin driven in the ground on the easterly shore of the "island", so-called, which island is connected with and extends easterly from the highway leading from the New London Road to Springfield, which iron pin marks the northeasterly corner of the tract hereby conveyed; thence in a general southerly direction along the shore of Otter Pond a distance of 150 feet; thence in a straight line in a southwesterly direction along the northerly line of land now or formerly of Dr. Spear, a distance of 177 feet to the roadway; thence in a general northerly direction along the easterly side of said roadway, a distance of 69 feet; thence in a straight line in a northeasterly direction, a distance of 140' to the point of beginning. Said premises are further identified as Lots #17 and #18 on a plan of lots owned by Leslie A. Kemp.

**Tract II:** Also another tract or parcel of land situate on said island and lying westerly of the first described tract on the westerly side of said roadway, bounded and described as follows:

Beginning at an iron pin driven in the ground at the westerly edge of the roadway, which iron pin is situated directly across the roadway from the southwest corner of the first described tract; thence in a general westerly direction in a straight line, a distance of 200 feet to another iron pin driven into the ground; thence in a straight line in a general northerly direction, a distance of 150 feet to another iron pin driven into the ground; thence in a straight line in a general easterly direction, a distance of 200 feet to another iron pin driven into the ground, on the

westerly side of said roadway; thence in a general southerly direction along the westerly side of said roadway, a distance of 150 feet to the point of beginning.

Together with the right to use the roadway which abuts the first described parcel on the west and the second described parcel on the east and which roadway gives access to and from the highway aforesaid leading from the New London Road to Springfield.

Excepting and reserving from the above-described premises any portion of Tract II which may have been conveyed in the deed of William A. Rathgeber and Jane F. Rathgeber to Donald E. James and Mildred James, dated November 4, 1974, and recorded in Volume 549, Page 446.

Meaning and intending to describe and convey all and the same premises conveyed to Merle W. Rathgeber and Christine Taylor by warranty deed dated October 30, 1987 and recorded in Volume 855, Page 262 of the Sullivan County Registry of Deeds.

Excepting and reserving the sole use and occupancy of said premises jointly with Merle W. Rathgeber to Christine Taylor, for the remainder of Christine Taylor's natural life, or until such time as she no longer resides at said above described real estate as her primary home. Provided, however, that Christine Taylor maintains the property in good condition and that she makes timely payment of all municipal taxes assessed against same.

Dated this 22 day of May, 1990.

Merle W. Rathgeber ✓  
Merle W. Rathgeber

Christine Taylor ✓  
Christine Taylor

STATE OF NEW HAMPSHIRE  
SULLIVAN, SS.  
MERRIMACK,

22 May, 1990

Personally appeared Merle W. Rathgeber and Christine Taylor known to me or satisfactorily proven to be the persons whose names are subscribed to the foregoing instrument and acknowledged that they executed the same for the purposes therein contained.

Before me,

Donna M. Yohonn ✓  
Justice of the Peace/Notary Public  
DONNA M. YOHONN, Notary Public  
My Commission Expires January 29, 1991

RE0184



**COPY**

LAST WILL AND TESTAMENT  
OF  
DONALD R. OSGOOD

I, Donald R. Osgood of Newport, Sullivan County, State of New Hampshire, do hereby make, publish and declare this to be my last will, hereby revoking all former wills made by me at any time.

FIRST: I nominate my father, Charles G. Osgood, of West Springfield, New Hampshire as executor of this will to serve with minimum bond and direct him to pay all my just debts, funeral expenses and expenses of administration and to pay as an expense of administration all estate and inheritance taxes, state and federal, imposed by reason of my death with respect to any property (whether disposed of by my will or otherwise) required to be included in my taxable estate for such estate or inheritance tax purposes. My executor and his successors shall have all the powers conferred on trustees by RSA Chapter 564-A, the Uniform Trustees' Powers Act. If my said father, Charles G. Osgood shall, for any reason, fail or cease to serve as executor I nominate as successor executrix my sister, Janet E. Warren of Sunapee, New Hampshire.

SECOND: I give and bequeath any automobile I may own at the time of my death as well as all of my tools (both hand tools and power tools) to my son, Bradford R. Osgood of Sunapee, New Hampshire and further direct that my executor pay a cash bequest to my daughter, Bridgette M. Paridis of Sunapee, New Hampshire in an amount equal to the value of the automobile and tools going to my son, Bradford R. Osgood, as indicated by the Estate inventory.

THIRD: I give, devise and bequeath the rest, residue and remainder of my estate, real and personal, wherever located in the following percentile shares:

A. 45% to my son, Bradford R. Osgood should he survive me, otherwise to his surviving issue per stirpes. Should he predecease me leaving no surviving issue, his share shall then pass to his sister, Bridgette M. Paridis of Sunapee, New Hampshire.

B. 45% to my daughter, Bridgette M. Paridis, should she survive me, otherwise to her surviving issue per stirpes. Should she predecease me leaving no surviving issue, her share shall then pass to her brother, Bradford R. Osgood.

C. 10% to the Sunapee Fire Department, F.A.S.T. squad.

FOURTH: Subject to the foregoing exceptions, if any beneficiary shall not outlive me by at least one hundred twenty (120) days, this will shall take effect and my estate shall be administered as though that beneficiary had died before me.

IN WITNESS WHEREOF, I have hereunto signed my name this 18 day of February, 1993.

Donald R. Osgood  
Donald R. Osgood

The foregoing instrument, consisting of three (3) pages, was subscribed at the end thereof by Donald R. Osgood, the above-named testator and by him signed, published and declared to be his last will and testament, in the presence of us and each of us, who thereupon at his request, and in his presence, and in the presence of each other, have hereunto subscribed our names as attesting witnesses thereto.

Shirley M. Belanger  
Witness

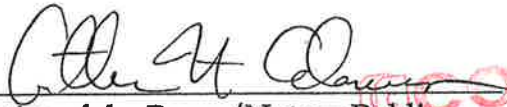
Renee C. Glasscock  
Witness

STATE OF NEW HAMPSHIRE  
SULLIVAN, SS.

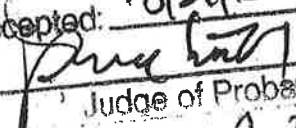
The foregoing instrument was acknowledged before me this 18<sup>th</sup> day of February, 1993 by Donald R. Osgood, the testator; and Shirley M. Belanger and Renee C. Glasscock, the witnesses, who under oath do swear as follows:

1. The testator signed the instrument as his will or expressly directed another to sign for him.
2. This was the testator's free and voluntary act for the purposes expressed in the will.
3. Each witness signed at the request of the testator, in his presence, and in the presence of the other witness.

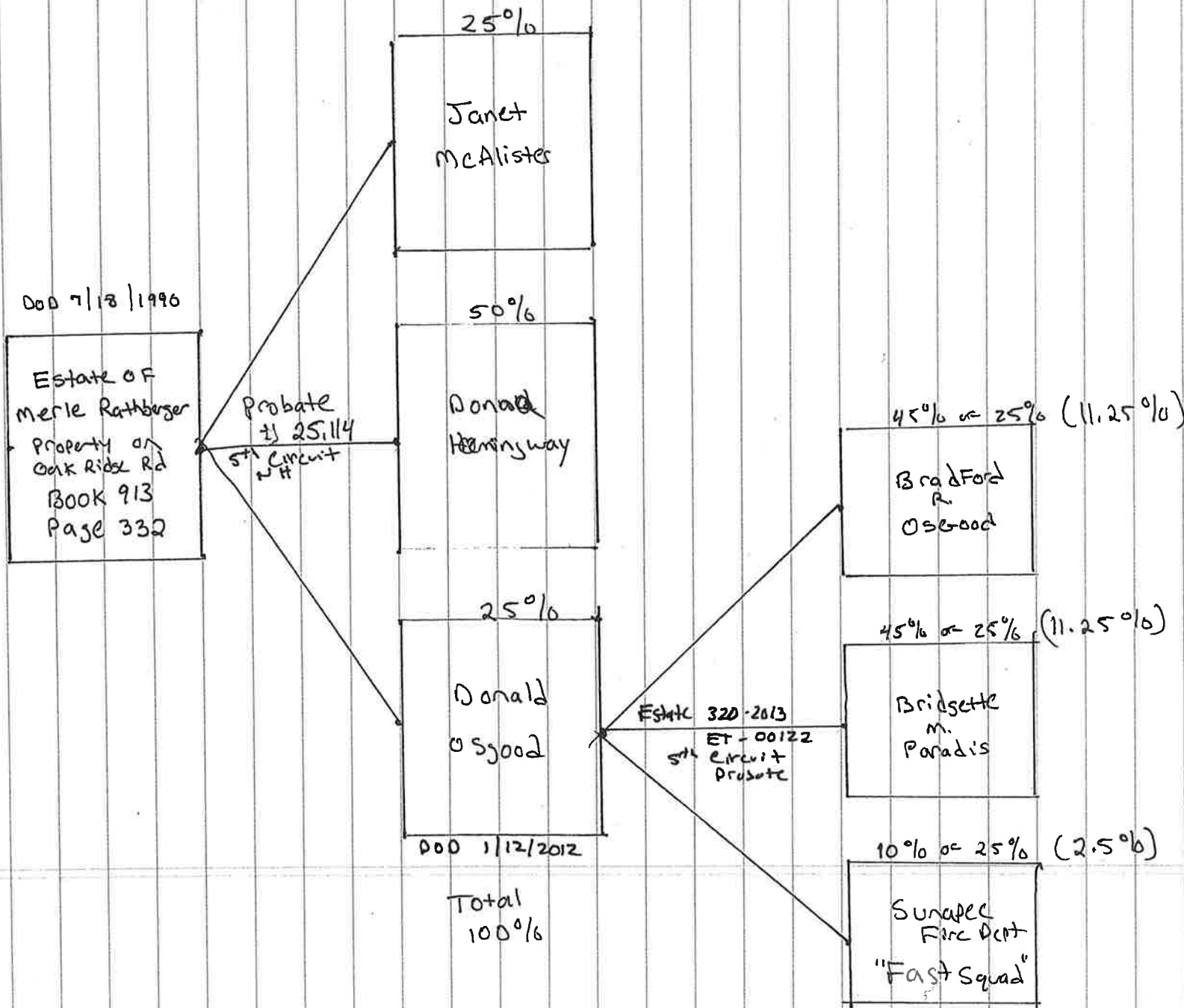
4. To the best of my knowledge, at the time of the signing the testator was at least 18 years of age, or if under 18 years was a married person, and was of sane mind and under no constraint or undue influence.

  
Justice of the Peace/Notary Public

WILL2

SELF PROVING WILL  
Accepted: 02/29/03  
  
Judge of Probate  
Lawrence A. MacLeod, Jr.





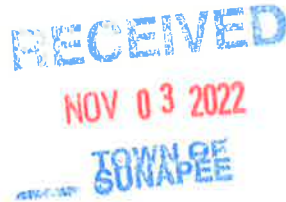
11/1/2022

Donna Hemingway, Bradford Osgood, and Bridgette Paradis have all decided their interest to Janet McAlister.

Outstanding interest is 2.5% held in the name of the "Fast Squad"



New Hampshire Department of  
**BUSINESS AND  
ECONOMIC AFFAIRS**



November 1, 2022

Ms. Shannon Martinez  
Town Manager  
23 Edgemont Rd.  
Sunapee, NH 03782

Re: **Renewal of ERZ Certification**

Dear Ms. Martinez:

Sunapee was previously granted ERZ designation for the following area(s):

- 1) Georges Mills ERZ-1 (approved 4/17)

In 2015, the ERZ statute was amended as follows:

***"Reevaluation of Economic Revitalization Zone"***

*Each economic revitalization zone shall be evaluated every 5 years to determine if it meets the criteria required in RSA 162-N:2. If an economic revitalization zone fails to meet the criteria in RSA 162-N:2, its designation as an economic revitalization zone shall be removed."*

At this time, the Department of Business and Economic Affairs is reviewing the current status of previously designated ERZs subject to 5 year reviews, and is asking the City or Town if the designated ERZ(s) should remain in the current ERZ tax credit program.

**Action required:**

If a City or Town wishes to continue the existing ERZ designation(s) under the current statute, the City/Town must certify that the area(s) continue to meet current eligibility as follows:

***Designation of Economic Revitalization Zone***

*1. "Economic revitalization zone" means a zone with a single continuous boundary, designated in accordance with the rules adopted under RSA 162-N:8, and having at least one of the following characteristics:*

- (a) Unused or underutilized industrial parks; or*
- (b) Vacant land or structures previously used for industrial, commercial, or retail purposes but currently not so used due to demolition, age, obsolescence, deterioration, brownfields, relocation of the former occupant's operations, or cessation of operation resulting from unfavorable economic conditions either generally or in a specific economic sector.*

Please complete the enclosed form and return to BEA by December 31, 2022. For further information or questions, please contact the ERZ program manager at 271-2342.

100 North Main Street, Suite 100  
Concord, New Hampshire 03301

603.271.2341

visitnh.gov nheconomy.com choosenh.com

## Renewal of ERZ Certification

**PLEASE COMPLETE and MAIL THIS FORM BY December 31, 2022**

To:

Department of Business and Economic Affairs  
Division of Economic Development  
Attention: Bridgett Beckwith, Program Manager  
100 North Main Street, Suite 100  
Concord, NH 03301

The town of Sunapee wishes to have the following ERZ area remain in the current Economic Revitalization Zone program:

\_\_\_\_\_ Georges Mills ERZ-1 (approved 4/17)

The town of Sunapee certifies that the area selected above continue to meet the criteria for inclusion in the ERZ program under current statute.

Please give a brief explanation of how the zone(s) continue to meet to the criteria for inclusion.

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If BEA does not receive notification of the above, BEA will discontinue designation of the area(s) as ERZs under the current statute.

For further information or questions, please contact Bridgett Beckwith, the ERZ program manager at 271-2342.

Contact Person (please print): \_\_\_\_\_

Title: \_\_\_\_\_

E-mail address: \_\_\_\_\_ Phone: \_\_\_\_\_

Signature of Contact Person: \_\_\_\_\_ Date: \_\_\_\_\_

APPROVED:

---

Taylor Caswell, Commissioner

---

Date



**TOWN OF SUNAPEE**  
23 Edgemont Road  
Sunapee, New Hampshire 03782  
Phone: (603) 763-2212 Fax: (603) 763-4925

## **Memorandum**

To: Sunapee Select Board

Fr: Kristen McAllister, Chief Assessor

Re: Equalization Study 2022

Date: November 10, 2022

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Attached is the 2022 Equalization Assessment Data Certificate, this sheet must be signed before The Department of Revenue (DRA) will establish our 2022 Equalization Ratio. I have attached the preliminary report, however The DRA will review and possibly make edits before the Median Ratio is certified.

As you will see, the median ratio has dropped further away from 100%, the same goes for New London and Newbury, and most of the state. With the rise in interest rates, we may see a stabilization or cooling in the market for those who require mortgages, but fifty one percent of the sales in Sunapee are cash transactions so it's unknown what effect the market conditions will have on that segment of the market.

I will be watching the market closely the next few months and study what economists have to say. At this time, I'm leaning towards recommending a statistical update for 2023, it's not required by statute since we met the 5-year requirement to value anew in 2020, however we have not experienced statistics like this since 2002-2004.

Performance by property type **since revaluation 10/01/2020 through 09/30/2022- 24 months**

Condominiums -68%  
Waterfront-68.5%  
Vacant Land – 79.6%  
Boat Slips -50.6%  
Single Family Residential- 71.1%  
Multi Family -57%  
**Overall -70.4%**

# 2022 EQUALIZATION MUNICIPAL ASSESSMENT DATA CERTIFICATE



MUNICIPALITY:

SUNAPEE

We the undersigned do hereby certify that the assessment and sales information provided by us on the NH Mosaic Equalization System has been thoroughly reviewed by this Board and is complete and accurate to the best of our knowledge.

We understand that this information will be used by the NH Department of Revenue Administration to calculate the municipality's equalization ratio. The equalization ratio will be used to calculate the total equalized valuation for this municipality.

SIGNATURE OF ASSESSING OFFICIALS

(Selectmen if Town; must be signed by a majority)  
(Assessor if City)

DATE

NAME OF CONTACT PERSON:

Kris Mallis

EMAIL:

Assessor2@NewLondonNH.gov

OFFICE PHONE NUMBER:

603 763-9212 x-1015

OFFICE HOURS:

Tue. 8-4

(Note: If your office keeps irregular hours, please provide an alternate means of contacting you.)

(Please check appropriate box, if applicable)

☐

Full Reval

☐

Cyclical Reval  
(values updated)

☐

Cyclical In Progress

☐

Partial

☐

Update/  
Statistical

NAME OF COMPANY DOING REVALUATION WORK:

N/A

(Please state if done in-house)

COMMENTS:

Start update 2023

Please sign, scan, and upload this page to <https://ratiostudy.org/>

# Town of Sunapee Tax Rate History

YEAR	MEDIAN RATIO	TAX RATE	TOWN PORTION	LOCAL SCHOOL	STATE SCHOOL	COUNTY
2021	77.2%	\$ 13.63	\$ 3.18	\$ 6.00	\$ 1.86	\$ 2.59
2020	update 97.3%	\$ 13.84	\$ 3.21	\$ 6.10	\$ 1.89	\$ 2.64
2019	89.7%	\$ 15.93	\$ 3.58	\$ 7.14	\$ 2.12	\$ 3.09
2018	90.9%	\$ 15.57	\$ 3.49	\$ 6.88	\$ 2.25	\$ 2.95
2017	95.4%	\$ 15.37	\$ 3.32	\$ 6.72	\$ 2.28	\$ 3.05
2016	95.5%	\$ 15.03	\$ 3.22	\$ 6.45	\$ 2.46	\$ 2.90
2015	update 96.5%	\$ 15.01	\$ 3.17	\$ 6.48	\$ 2.37	\$ 2.99
2014	96.7%	\$ 15.18	\$ 3.28	\$ 6.32	\$ 2.45	\$ 3.13
2013	103.8%	\$ 14.62	\$ 3.14	\$ 5.83	\$ 2.59	\$ 3.06
2012	100.6%	\$ 14.62	\$ 2.93	\$ 6.05	\$ 2.54	\$ 3.10
2011	96.5%	\$ 14.14	\$ 2.85	\$ 5.80	\$ 2.40	\$ 3.09
2010	update 94.7%	\$ 13.63	\$ 2.88	\$ 5.70	\$ 2.22	\$ 2.83
2009	93.5%	\$ 14.27	\$ 3.03	\$ 5.89	\$ 2.52	\$ 2.83
2008	92.2%	\$ 13.98	\$ 2.93	\$ 5.64	\$ 2.40	\$ 3.01
2007	82.4%	\$ 13.50	\$ 3.08	\$ 5.73	\$ 2.33	\$ 2.36
2006	86.2%	\$ 11.66	\$ 2.51	\$ 4.79	\$ 2.23	\$ 2.13
2005	update 97.0%	\$ 11.66	\$ 2.49	\$ 4.80	\$ 2.22	\$ 2.15
2004	48.8%	\$ 25.60	\$ 4.69	\$ 11.37	\$ 4.52	\$ 5.02
2003	59.8%	\$ 24.97	\$ 4.31	\$ 9.96	\$ 6.22	\$ 4.48
2002	71.7%	\$ 24.51	\$ 4.00	\$ 9.12	\$ 6.40	\$ 4.99
2001	77.0%	\$ 24.98	\$ 3.95	\$ 9.14	\$ 6.61	\$ 5.28
2000	88.0%	\$ 22.26	\$ 3.39	\$ 8.11	\$ 6.68	\$ 4.08
1999	89.0%	\$ 19.58	\$ 3.39	\$ 6.68	\$ 6.74	\$ 2.77
1998		\$ 18.15	\$ 3.56	\$ 11.82	N/A	\$ 2.77
1997	105.0%	\$ 16.14	\$ 3.38	\$ 10.05	N/A	\$ 2.71
1996	106.0%	\$ 15.51	\$ 3.21	\$ 9.59	N/A	\$ 2.71
1995	100.0%	\$ 14.99	\$ 3.61	\$ 8.77	N/A	\$ 2.61
1994	105.0%	\$ 14.42	\$ 3.43	\$ 8.14	N/A	\$ 2.85
1993		\$ 16.31	\$ 5.78	\$ 7.92	N/A	\$ 2.61
1992		\$ 10.81	\$ 2.09	\$ 6.38	N/A	\$ 2.34
1991		\$ 11.62	\$ 3.03	\$ 5.96	N/A	\$ 2.63
1990		\$ 11.25	\$ 2.63	\$ 5.86	N/A	\$ 2.76
1989		\$ 9.80	\$ 2.82	\$ 5.12	N/A	\$ 1.86
1988		\$ 47.32	\$ 14.01	\$ 24.71	N/A	\$ 8.60
1987		\$ 41.20	\$ 11.53	\$ 22.68	N/A	\$ 6.99
1986		\$ 35.30	\$ 9.95	\$ 20.16	N/A	\$ 5.19
1985		\$ 31.20	\$ 7.98	\$ 18.15	N/A	\$ 5.07
1984		\$ 30.45	\$ 7.72	\$ 17.57	N/A	\$ 5.16
1983		\$ 28.78	\$ 8.64	\$ 16.71	N/A	\$ 3.43
1982		\$ 2.70	\$ 0.74	\$ 1.63	N/A	\$ 0.33
1981		\$ 2.38	\$ 0.61	\$ 1.49	N/A	\$ 0.28
1980		\$ 2.06	\$ 0.57	\$ 1.27	N/A	\$ 0.22
1979		\$ 1.91	\$ 0.57	\$ 1.14	N/A	\$ 0.20
1978		\$ 1.84	\$ 0.58	\$ 1.10	N/A	\$ 0.16
1977		\$ 1.82	\$ 0.59	\$ 1.04	N/A	\$ 0.19
1976		\$ 1.83	\$ 0.68	\$ 0.98	N/A	\$ 0.17
1975		\$ 3.30	\$ 1.01	\$ 1.84	N/A	\$ 0.35



**TOWN OF SUNAPEE**  
23 Edgemont Road  
Sunapee, New Hampshire 03782  
Phone: (603) 763-2212 Fax: (603) 763-4925

## **Memorandum**

From: Kristen McAllister, Chief Assessor

Re: Equalization and Ratio Study- Preliminary

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### **2022 EQUALIZATION RATIO**

The equalization ratio is used by the State of NH and Merrimack County to collect and distribute tax dollars based on assessed value. Every town and city in the state goes through this process every year. While not trying to be exhaustive, I will attempt to supply definitions and statistical standards which help us understand the process. Accompanying this narrative explanation are the numbers which were derived by the State of New Hampshire Department of Revenue Administration for the time period of October 1, 2021 to September 30, 2022. The reason for this date range is to use sales 6 months prior and 6 months after April 1 of every year. There were 124 sales of which 94 were considered arm's length.

**Individual Ratio** – is a single assessment divided by the corresponding sale price of that property.

**Overall Assessment Ratio** – Total ratio of all valid sales from October 1, thru September 30 of any tax year.

**Median Ratio** – The middle ratio when a set of ratios is arrayed in order of magnitude. As per state standards the ratio should fall between .90 and 1.10 in the year of certification.

**Weighted Mean Ratio** – The sum of the assessments divided by the sum of the sales prices in a ratio study. As per state standards the ratio should fall between .90 and 1.10 in the year of certification.

**Stratum** – A class or subset of the population being studied. For example: Single Family Residential, Waterfront, Vacant Land and Condominiums.

**Coefficient of Dispersion** – The (COD) is a measure of assessment equity and represents the average deviation of a group of ratios from the median ratio expressed as a percentage of the median. A COD is calculated for the entire sampling and for each stratum. As per National Assessment Standards, CODs should be under 20 in rural and recreation areas, under 15 for older heterogeneous and under 10 for new, more homogeneous areas. Since New Hampshire is generally rural and has diverse property types the state standard is 20.

**Price Related Differential** – The (PRD) is calculated by dividing the mean ratio by the weighted mean ratio. It measures vertical inequities (differences in the appraisal of low-value and high-value properties) in assessments. PRDs greater than 1.03 tend to indicate assessment regressivity (lower value properties assessed at higher ratios. PRDs less than .98 tend to indicate assessment progressivity (lower-valued properties assessed at lower ratios than higher-valued properties). PRDs in New Hampshire should be between .98 and 1.03 during the year of certification.





# 2022 Trial Ratio Study Report

1 of 8

11/8/2022 2:56:20 PM

Town Name: Sunapee, Sullivan County

Use Code: AA - Any & All

Date Range: 10-01-2021 through 09-30-2022

**NOT FOR PUBLICATION**

Ratios were created using stipulated year assessments.

## Summary of Codes Used

<b>Group Class:</b> AA - Any & All	<b>Property Codes:</b> 11 = Single Family Home 12 = Multi Family 2-4 Units 14 = Single Res Condo Unit 17 = Mfg Housing With Land 20 = Res Bldg Only 22 = Residential Land 33 = Commercial L&B 35 = Mixed Use Res/Cmcl L&B 55 = Boatslip Only
<b>Modifier Codes:</b> 00 = No Modifier Code 70 = Waterfront 71 = Water Access 73 = Waterfront Influence 74 = View Influence - Positive	<b>Special Codes:</b> 00 = No Special Code D5 = Lake Sunapee D6 = Other Lake

## Indicated Ratio / Weighted Mean

Year	2022	2021	2020
Indicated Ratio	57.1	77.6	97.2
Weighted Mean	57.1	77.6	97.2

## Basic Statistics Section (Not Trimmed)

Sales In Date Range	Sales Used	Results
Total: 124 XX Moved: 0 Sales w/PA34: 94 %Sales w/PA34: 75.8%	Total Strata: 124 Sales Used: 94 %Sales Used: 75.8% Sales Used w/PA34: 75 %Sales Used w/PA34: 79.8%	%Mean: 60.9% %Median: 59.2% %WtMean: 57.1% COD (Median): 18.0 PRD: 1.07 Median Selling Price: \$385,000 Median Assessed Value: \$247,250

## Extended Statistics Section (Trimmed)

Town Code:	207	Weighted Mean:	57.1	COD:	18	PRD:	1.07
Valid Sales:	94	Wt.Mean Lo 90%CI:	53.1	COD Lo 90%CI:	15.9	PRD Lo 90%CI:	1.02
Trimmed:	0	Wt.Mean Up 90%CI:	60.3	COD Up 90%CI:	21.2	PRD Up 90%CI:	1.13
Untrimmed:	94	Median Ratio:	59.2	Weighted COD:	17.9	COV:	22.7
Trim Factor:	3	Median Lo 90%CI:	57.4	Med. Abs. Dev.:	12.7	25th Percentile:	52.8



## 2022 Trial Ratio Study Report

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<b>Lo Trim Point:</b>	28.4	<b>Median Up 90%CI:</b>	63.3	<b>Med % Dev.:</b>	21.4	<b>75th Percentile:</b>	68.6
<b>Up Trim Point:</b>	103.6	<b>Mean Ratio:</b>	60.9	<b>Coef. Conc. 10%:</b>	61.7	<b>Broaden Median:</b>	59.2
<b>Min Ratio:</b>	28.4	<b>Mean Lo 90%CI:</b>	58.6	<b>Coef. Conc. 15%:</b>	73.4	<b>Geometric Mean:</b>	59.3
<b>Max Ratio:</b>	103.6	<b>Mean Up 90%CI:</b>	63.2	<b>Coef. Conc. 20%:</b>	85.1	<b>Harmonic Mean:</b>	57.5
<b>Min Sale \$:</b>	\$53,000	<b>Avg. Sale Price:</b>	\$686,912	<b>Coef. Conc. 50%:</b>	100	<b>Std. Deviation:</b>	13.8
<b>Max Sale \$:</b>	\$5,500,000	<b>Avg. Appraised Val:</b>	\$392,073	<b>Coef. Conc. 100%:</b>	100	<b>Normality Test:</b>	Reject

*The general descriptive and median ratio statistics are not trimmed of outliers and are based on all valid sales in the sample.*

### Summary of Exclusion Codes Used

Codes	Description	Count	%Excluded	%Strata
13	Improvements +/- (Post Sale/PreAssmt) - Be	1	3.3	1.1
15	Improvements +/- Incomplete at Assmt date	2	6.7	2.1
20	Multi-Parcel Conveyance (MPC) - Properties cannot (likely not) be sold separately	1	3.3	1.1
21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately	2	6.7	2.1
24	Sale Between owners of Abutting Prop	7	23.3	7.4
27	Less than 100% Interest Transferred	3	10.0	3.2
33	Landlord/Tenant as Grantor/Grantee	1	3.3	1.1
38	Family/Relatives/Affil as Grantor/Grantee	3	10.0	3.2
40	Business Affiliates as Grantor/Grantee	3	10.0	3.2
81	Estate Sale With Fiduciary Covenants	1	3.3	1.1
88	Overrepresentation of Prop Type in Sample	3	10.0	3.2
89	Resale in EQ Period	1	3.3	1.1
90	RSA 79-A Current Use	2	6.7	2.1
		<b>30</b>	<b>99.9</b>	<b>32.0</b>



## 2022 Trial Ratio Study Report

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### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
1	2169-0464	\$520,000	\$352,000	67.7	11				
5	2171-0158	\$285,000	\$280,800	98.5	22	70	D5		
10	2171-0736	\$352,600	\$269,600	76.5	11				
14	2172-0179	\$450,000	\$294,600	65.5	11	70	D6		
15	2172-0449	\$2,590,000	\$1,431,500	55.3	11	70	D5		
16	2172-0566	\$415,000	\$279,000	67.2	11				
21	2173-0439	\$850,000	\$532,800	62.7	11	71			
22	2173-0611	\$275,667	\$136,000	49.3	55	70	D5		
25	2173-0865	\$165,000	\$96,900	58.7	17				
26	2173-0887	\$1,400,000	\$1,048,700	74.9	11	71			
36	2175-0036	\$260,000	\$206,200	79.3	11				
37	2175-0118	\$384,000	\$208,700	54.4	11				
38	2175-0200	\$1,055,000	\$589,900	55.9	11	70	D6		
45	2176-0088	\$700,000	\$525,300	75	11	70	D6		
47	2176-0126	\$125,000	\$80,100	64.1	22	71			
49	2176-0543	\$320,000	\$237,500	74.2	11				
50	2176-0714	\$605,000	\$319,500	52.8	11	70	D6		
51	2176-0922	\$1,515,000	\$834,000	55	11	70	D5		
53	2177-0142	\$445,000	\$251,400	56.5	11				
55	2177-0246	\$335,000	\$248,200	74.1	11				
56	2177-0376	\$315,000	\$163,300	51.8	11				
57	2177-0439	\$500,000	\$319,200	63.8	11				
62	2177-0905	\$347,533	\$204,200	58.8	11				
71	2178-0880	\$280,000	\$178,400	63.7	22	74			
72	2178-0885	\$210,000	\$146,800	69.9	11				
81	2179-0697	\$1,915,000	\$1,313,200	68.6	11	71			



## 2022 Trial Ratio Study Report

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11/8/2022 2:56:20 PM

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Date Range: 10-01-2021 through 09-30-2022

**NOT FOR PUBLICATION**

*Ratios were created using stipulated year assessments.*

### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
84	2180-0369	\$285,000	\$88,000	30.9	55	70	D5		
85	2180-0708	\$300,000	\$310,900	103.6	11	70	D6		
88	2180-0869	\$477,000	\$235,300	49.3	11				
89	2180-0987	\$125,000	\$65,000	52	22				
93	2182-0922	\$223,600	\$107,200	47.9	11				
95	2183-0066	\$575,000	\$358,600	62.4	11				
99	2183-0990	\$495,000	\$306,200	61.9	14				
100	2184-0147	\$299,000	\$177,400	59.3	11				
107	2184-0918	\$375,000	\$246,200	65.6	12				
109	2185-0414	\$725,000	\$481,400	66.4	11	73			
119	2186-0684	\$300,000	\$136,000	45.3	55	70	D5		
122	2186-0999	\$53,000	\$45,700	86.2	22				
123	2187-0107	\$722,000	\$484,000	67	11	74			
125	2187-0370	\$135,000	\$91,800	68	22				
126	2187-0490	\$1,900,000	\$975,600	51.4	11	70	D5		
129	2187-0757	\$253,800	\$180,500	71.1	11				
139	2190-0680	\$425,000	\$289,300	68.1	11	71			
141	2191-0729	\$255,000	\$226,200	88.7	11				
142	2192-0158	\$300,000	\$88,000	29.3	55	70			
144	2192-0533	\$200,000	\$97,100	48.6	22				
146	2192-0739	\$387,533	\$205,500	53	11				
150	2169-0945	\$500,000	\$365,200	73	11				
151	2193-0489	\$750,000	\$319,100	42.6	12	73			
153	2194-0134	\$114,000	\$91,000	79.8	22				
154	2194-0436	\$385,000	\$220,800	57.4	11				
156	2194-0454	\$360,000	\$256,500	71.2	11				



## 2022 Trial Ratio Study Report

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### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
161	2195-0065	\$112,000	\$91,500	81.7	22				
164	2195-0447	\$110,000	\$89,300	81.2	22				
167	2196-0098	\$1,000,000	\$580,100	58	11	71			
168	2196-0461	\$825,000	\$563,100	68.2	14				
170	2196-0980	\$2,500,000	\$1,116,100	44.6	11	74			
171	2196-0983	\$250,000	\$110,000	44	55	70	D5		
178	2197-0455	\$289,000	\$167,000	57.8	11	71			
181	2197-0643	\$390,000	\$224,700	57.6	11				
182	2198-0312	\$803,000	\$353,700	44	12				
183	2198-0356	\$430,000	\$294,100	68.4	11	71			
186	2198-0718	\$200,000	\$120,300	60.2	22	74			
188	2199-0003	\$350,000	\$246,300	70.4	11				
189	2199-0070	\$975,000	\$547,100	56.1	11	71			
192	2200-0035	\$114,000	\$89,300	78.3	22				
193	2200-0039	\$139,000	\$90,500	65.1	22				
197	2200-0960	\$299,000	\$158,700	53.1	11				
200	2201-0844	\$5,500,000	\$3,570,100	64.9	11	70	D5		
201	2201-0876	\$65,000	\$39,200	60.3	22				
203	2202-0095	\$798,000	\$440,400	55.2	11	73			
206	2202-0542	\$320,000	\$219,400	68.6	35				
207	2202-0546	\$480,000	\$337,000	70.2	11				
217	2203-0903	\$2,200,000	\$715,600	32.5	11	74			
218	2203-0907	\$310,000	\$88,000	28.4	55	70			
219	2203-0939	\$2,100,000	\$1,438,400	68.5	11	70	D5		
223	2204-0275	\$565,000	\$305,800	54.1	11				
224	2204-0683	\$640,000	\$342,900	53.6	14				



## 2022 Trial Ratio Study Report

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11/8/2022 2:56:20 PM

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**NOT FOR PUBLICATION**

*Ratios were created using stipulated year assessments.*

### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
225	2204-0869	\$335,000	\$173,500	51.8	11				
226	2204-0957	\$1,125,000	\$890,200	79.1	11	71			
227	2204-0960	\$175,000	\$138,900	79.4	22	71			
230	2205-0505	\$385,000	\$191,900	49.8	11				
234	2205-0707	\$253,000	\$147,900	58.5	11				
237	2206-0395	\$1,200,000	\$721,700	60.1	11	71			
238	2206-0420	\$950,000	\$522,900	55	11	71			
240	2206-0808	\$220,000	\$126,400	57.4	22	74			
244	2207-0030	\$214,000	\$93,400	43.6	11	71			
245	2207-0113	\$425,000	\$230,700	54.3	20				
250	2207-0750	\$840,000	\$459,600	54.7	11				
252	2207-0853	\$174,000	\$88,000	50.6	55	70	D5		
253	2207-0916	\$3,590,000	\$1,527,900	42.6	11	70	D5		
259	2209-0355	\$4,000,000	\$1,438,500	36	11	70	D5		
262	2209-0816	\$650,000	\$384,100	59.1	11	70	D5		
265	2210-0071	\$735,000	\$384,400	52.3	11				

### Excluded Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	EX	Notes
3	2169-0657	\$2,495,000	\$981,000	39.3	11	70	D5	88	Overrepresentation of Prop Type in Sample For years this property has been appealed by prior owners (sisters) that nothing further could be done to the lot other than a seasonal camp due to wetlands... for years they won ! Egg on the face of the assessor(s) Norm was here then ! UGH
4	2170-0864	\$280,000	\$167,500	59.8	11			13	Improvements +/- (Post Sale/PreAssmt) - Be
20	2173-0406	\$524,000	\$340,500	65	11	74		40	Business Affiliates as Grantor/Grantee private sale , unknown condition.
27	2173-0909	\$170,000	\$170,600	100.4	11			33	Landlord/Tenant as Grantor/Grantee



## 2022 Trial Ratio Study Report

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11/8/2022 2:56:20 PM

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Date Range: 10-01-2021 through 09-30-2022

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### Excluded Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	EX	Notes
32	2174-0799	\$15,000	\$11,100	74	22			24	Sale Between owners of Abutting Prop
54	2177-0198	\$125,000	\$1,818,500	1454.8	11	70		27	Less than 100% Interest Transferred
60	2177-0521	\$2,900,000	\$1,589,300	54.8	11	70	D5	20	Multi-Parcel Conveyance (MPC) - Properties cannot (likely not) be sold separately Has always sold together
63	2177-0994	\$1,290,000	\$409,800	31.8	22	71		21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately sold separately,
67	2178-0297	\$22,400	\$118,700	529.9	11			27	Less than 100% Interest Transferred
70	2178-0733	\$355,000	\$315,500	88.9	33			40	Business Affiliates as Grantor/Grantee Buyer is long term lessee
73	2179-0176	\$2,229,000	\$1,240,700	55.7	33			88	Overrepresentation of Prop Type in Sample Commercial property in Sunapee is minimal, this sale is over the top for size and location.
94	2182-0943	\$325,000	\$311,200	95.8	11	71		24	Sale Between owners of Abutting Prop
116	2186-0407	\$39,200	\$39,200	100	22			24	Sale Between owners of Abutting Prop
132	2188-0494	\$95,000	\$49,200	51.8	22			40	Business Affiliates as Grantor/Grantee
145	2192-0639	\$200,000	\$129,300	64.6	22	74		90	RSA 79-A Current Use
158	2194-0783	\$585,000	\$371,400	63.5	11	70	D5	24	Sale Between owners of Abutting Prop
165	2195-0778	\$270,000	\$201,400	74.6	11			38	Family/Relatives/Affil as Grantor/Grantee
184	2198-0387	\$35,000	\$71,000	202.9	22			38	Family/Relatives/Affil as Grantor/Grantee 2 parcels transferred
191	2200-0025	\$600,000	\$402,200	67	22	70	D6	90	RSA 79-A Current Use
199	2201-0511	\$1,890,000	\$635,600	33.6	11	70	D5	88	Overrepresentation of Prop Type in Sample see above notes
204	2202-0208	\$350,000	\$244,500	69.9	11			21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately 2 separate parcels could sell individually
208	2202-0574	\$170,000	\$193,900	114.1	11			81	Estate Sale With Fiduciary Covenants
211	2202-0835	\$1,180,000	\$1,373,000	116.4	33			24	Sale Between owners of Abutting Prop abutter purchased the B & B
213	2203-0042	\$450,000	\$230,100	51.1	11			15	Improvements +/- Incomplete at Assmt date new construction, house incomplete for 4/1/22
216	2203-0881	\$362,000	\$212,000	58.6	11			89	Resale in EQ Period Flip
239	2206-0785	\$435,000	\$229,600	52.8	11			15	Improvements +/- Incomplete at Assmt date



## 2022 Trial Ratio Study Report

8 of 8

11/8/2022 2:56:20 PM

Town Name: Sunapee, Sullivan County

Use Code: AA - Any & All

Date Range: 10-01-2021 through 09-30-2022

**NOT FOR PUBLICATION**

*Ratios were created using stipulated year assessments.*

### Excluded Sales

Verno	Book Page	Sale Price	Assessed Vaue	Ratio	PC	MC	SC	EX	Notes
241	2206-0957	\$15,667	\$1,818,500	11607.4	11	70	D5	27	Less than 100% Interest Transferred
242	2206-0966	\$395,000	\$315,200	79.8	11	70	D6	24	Sale Between owners of Abutting Prop
246	2207-0121	\$670,000	\$425,400	63.5	11	70	D6	24	Sale Between owners of Abutting Prop
257	2208-0875	\$78,000	\$282,500	362.2	11	70		38	Family/Relatives/Affil as Grantor/Grantee



**FEDERAL ENERGY REGULATORY COMMISSION**

**Office of Energy Projects**

**Division of Dam Safety and Inspections – New York Regional Office**

**19 West 34<sup>th</sup> Street, Suite 400**

**New York, NY 10001**

**Telephone No. (212) 273-5900**

**Fax No. (212) 631-8124**

In reply refer to:

P-5985-NH, Sunapee

NATDAM ID No.: NH01016

November 8, 2022

Ms. Shannon Martinez  
Town Manager - City of Sunapee  
23 Edgemont Road  
Sunapee, NH 03782  
[manager@town.sunapee.nh.us](mailto:manager@town.sunapee.nh.us)

RE: 2022 Inspection Follow-up

Dear Ms. Martinez:

On August 26, 2022, Mr. Nirav Patel inspected the Sunapee Project No. 5985 on the Sugar River in Sullivan County, New Hampshire. Our inspection concluded that the project structures were in satisfactory condition, and no dam safety deficiencies were observed requiring immediate remedial action. However, the following items discussed during the inspection require follow-up, monitoring, and/or maintenance measures:

1. The right retaining wall downstream of the tailrace has severe undercutting at the foundation level. The concrete overlay at the retaining wall base was completely eroded, which may accelerate the rubble material erosion and lead to wall instability (see **Photo 1**). We recommend that you consider repairing the retaining wall within twelve months from the date of this letter.
2. The large trees within the stream that obstructs the flow downstream of the dam should be removed. Also, a few trees adjacent to the downstream right abutment wall should be carefully removed; the tree roots could potentially impact the abutment wall and the soil slope.

Additionally, we have reviewed the updated plan and schedule, submitted on October 6, 2022, to address outstanding items noted in our previous inspection follow-up letters. You noted that the Consultant's penstock inspection was completed on October 3, 2022. Also, several project related documents will be submitted for our review by December 31, 2022; an updated Emergency Action Plan will be submitted by January 31, 2023. Your plan and schedule is acceptable to this office. Please provide the penstock inspection report by December 31, 2022.

Please note that we may provide additional comments identified during inspection report preparation. Also, within 60 days from the date of this letter, file your response to address comments using the Commission's eFiling system at <https://www.ferc.gov/ferc-online/overview>. For all Dam Safety and Public Safety Documents, select Hydro: Regional Office and New York Regional Office from the eFiling menu. The cover page of the filing must indicate that the material was eFiled. For assistance with eFiling, contact FERC Online Support at [FERCOnlineSupport@ferc.gov](mailto:FERCOnlineSupport@ferc.gov), (866) 208-3676 (toll free), or (202) 502-8659 (TTY).

For any questions regarding this letter, please contact Mr. Nirav Patel, P.E., at (212) 273-5945 or e-mail at [nirav.patel@ferc.gov](mailto:nirav.patel@ferc.gov).

Sincerely,



John Spain, P.E.  
Regional Engineer

cc: Mr. Robert A. Collins, Operations Manager, Town of Sunapee, New Hampshire  
[racoons8894@gmail.com](mailto:racoons8894@gmail.com)

**Enclosure 1:** 2022 Inspection Photo

**Enclosure 1: 2022 Inspection Photo**



**Photo 1:** A view of the retaining wall downstream of the powerhouse tailrace. The arrow points to severe undercutting of the wall at foundation level.



## TOWN OF SUNAPEE

Post Office Box 717  
23 Edgemont Road  
Sunapee, New Hampshire 03782-0717  
Phone: (603) 763-2212 Fax: (603) 763-4925

### CERTIFICATE OF APPOINTMENT TOWN OF SUNAPEE, NEW HAMPSHIRE

To, **Samantha Bailey**, of Sunapee, NH in the  
County of Sullivan

Whereas, there is a vacancy on the **Recreation Committee** in said town and whereas we, the subscribers, have confidence in your ability and integrity to perform the duties of said office, we do hereby appoint you **Samantha Bailey** as a member of the **Recreation Committee** of said town; and upon your taking the oath of office, and having this appointment and the certificate of said oath of office recorded by the town clerk, you shall have the powers, perform the duties, and be subject to the liabilities of such office, until another person shall be chosen and qualified in your stead. This term expires **April 15, 2023**

Given under our hands this the 14<sup>th</sup> of November 2022

\_\_\_\_\_  
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\_\_\_\_\_  
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\_\_\_\_\_

I, **Samantha Bailey**, do solemnly swear that I will faithfully and impartially discharge and perform all the duties incumbent on me as a member of the **Recreation Committee** according to the best of my abilities, agreeably to the rules and regulations of the constitution and laws of the State of New Hampshire. So Help Me God.

STATE OF NEW HAMPSHIRE, ss.  
SULLIVAN COUNTY

Personally appeared the above named **Samantha Bailey** who took and subscribed the foregoing oath.  
Before me,

Date \_\_\_\_\_ 20  
Received and Recorded

\_\_\_\_\_  
\_\_\_\_\_  
Town Clerk



## TOWN OF SUNAPEE

Post Office Box 717  
23 Edgemont Road  
Sunapee, New Hampshire 03782-0717  
Phone: (603) 763-2212 Fax: (603) 763-4925

### CERTIFICATE OF APPOINTMENT TOWN OF SUNAPEE, NEW HAMPSHIRE

To, **Jesse Socci**, of Sunapee, NH in the  
County of Sullivan

Whereas, there is a vacancy on the **Recreation Committee** in said town and whereas we, the subscribers, have confidence in your ability and integrity to perform the duties of said office, we do hereby appoint you **Jesse Socci** as a member of the **Recreation Committee** of said town; and upon your taking the oath of office, and having this appointment and the certificate of said oath of office recorded by the town clerk, you shall have the powers, perform the duties, and be subject to the liabilities of such office, until another person shall be chosen and qualified in your stead. This term expires **April 15, 2025**.

Given under our hands this the 14<sup>th</sup> of November 2022

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\_\_\_\_\_

I, **Jesse Socci**, do solemnly swear that I will faithfully and impartially discharge and perform all the duties incumbent on me as a member of the Recreation Committee according to the best of my abilities, agreeably to the rules and regulations of the constitution and laws of the State of New Hampshire. So, Help Me God.

STATE OF NEW HAMPSHIRE, ss.  
SULLIVAN COUNTY

Personally, appeared the above-named **Jesse Socci** who took and subscribed the foregoing oath.  
Before me,

Date \_\_\_\_\_ 20  
Received and Recorded \_\_\_\_\_

\_\_\_\_\_  
Town Clerk



## TOWN OF SUNAPEE

Post Office Box 717  
23 Edgemont Road  
Sunapee, New Hampshire 03782-0717  
Phone: (603) 763-2212 Fax: (603) 763-4925

### CERTIFICATE OF APPOINTMENT TOWN OF SUNAPEE, NEW HAMPSHIRE

To, **Daniel Whitmoyer**, of Sunapee, NH in the  
County of Sullivan

Whereas, there is a vacancy on the **Recreation Committee** in said town and whereas we, the subscribers, have confidence in your ability and integrity to perform the duties of said office, we do hereby appoint you **Daniel Whitmoyer** as a member of the **Recreation Committee** of said town; and upon your taking the oath of office, and having this appointment and the certificate of said oath of office recorded by the town clerk, you shall have the powers, perform the duties, and be subject to the liabilities of such office, until another person shall be chosen and qualified in your stead. This term expires **April 15, 2024**

Given under our hands this the 14th of November 2022

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\_\_\_\_\_

I, **Daniel Whitmoyer**, do solemnly swear that I will faithfully and impartially discharge and perform all the duties incumbent on me as a member of the **Recreation Committee** according to the best of my abilities, agreeably to the rules and regulations of the constitution and laws of the State of New Hampshire. So, Help Me God.

STATE OF NEW HAMPSHIRE, ss.  
SULLIVAN COUNTY

Personally, appeared the above-named **Daniel Whitmoyer** who took and subscribed the foregoing oath. Before me,

Date \_\_\_\_\_ 20  
Received and recorded \_\_\_\_\_

\_\_\_\_\_  
Town Clerk

## Expenditure Report Monthly BOS

Fund: GENERAL FUND Periods: 2022-10 thru 2022-10 [83.33% of Year] Include: - Expenditures

(Seg1-FUND - Seg2-PRIMARY)	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
<b>01 - GENERAL FUND</b>						
4130 - GENERAL GOVERNMENT: EXECUTIVE	325,454.88	31,628.47	261,537.99	0.00	63,916.89	80.36
4140 - TOWN CLERK TAX COLLECTOR	265,906.76	15,412.99	224,341.41	0.00	41,565.35	84.37
4141 - ELECTIONS	14,663.00	1,013.96	9,120.00	0.00	5,543.00	62.20
4150 - FINANCIAL ADMINISTRATION	357,039.81	37,927.19	321,525.92	0.00	35,513.89	90.05
4152 - REVALUATION OF PROPERTY	101,300.56	15,992.40	50,264.63	0.00	51,035.93	49.62
4153 - LEGAL EXPENSES	18,000.00	3,222.51	48,680.03	0.00	(30,680.03)	270.44
4155 - PERSONNEL ADMINISTRATION	1,000.00	497.33	6,555.01	0.00	(5,555.01)	655.50
4191 - PLANNING AND ZONING	290,399.34	16,602.72	97,903.53	0.00	192,495.81	33.71
4194 - GENERAL GOVERNMENT BUILDINGS	313,903.54	17,266.20	205,977.78	0.00	107,925.76	65.62
4195 - CEMETERIES	14,392.50	1,314.09	8,986.52	0.00	5,405.98	62.44
4196 - INSURANCE NOT OTHERWISE ALLOCATED	8,068.00	0.00	6,983.42	0.00	1,084.58	86.56
4197 - ADVERTISING AND REGIONAL ASSOCIATION	13,890.00	910.21	11,568.24	0.00	2,321.76	83.28
4199 - OTHER GENERAL GOVERNMENT	31,968.15	1,217.59	41,611.72	0.00	(9,643.57)	130.17
4210 - PUBLIC SAFETY: POLICE	977,825.58	59,667.18	775,362.46	0.00	202,463.12	79.29
4215 - AMBULANCE	64,980.30	0.00	63,743.00	0.00	1,237.30	98.10
4220 - FIRE	373,948.96	22,198.96	254,637.94	0.00	119,311.02	68.09
4229 - SAFETY SERVICES BUILDING	147,100.00	8,066.27	125,163.85	0.00	21,936.15	85.09
4290 - EMERGENCY MANAGEMENT	500.00	0.00	308.96	0.00	191.04	61.79
4312 - HIGHWAY AND STREETS	1,948,883.05	104,940.32	1,483,013.28	0.00	465,869.77	76.10
4316 - STREET LIGHTS	15,000.00	85.23	7,726.25	0.00	7,273.75	51.51
4324 - SOLID WASTE DISPOSAL	640,287.65	50,282.10	421,865.38	0.00	218,422.27	65.89
4411 - HEALTH: ADMINISTRATION	462.00	0.00	549.30	0.00	(87.30)	118.90
4414 - PEST CONTROL	500.00	0.00	0.00	0.00	500.00	0.00
4415 - HEALTH AGENCIES AND HOSPITALS	15,176.00	0.00	15,024.00	0.00	152.00	99.00
4442 - DIRECT ASSISTANCE	43,149.43	5,254.02	20,115.67	0.00	23,033.76	46.62
4520 - PARKS AND RECREATION	199,553.52	9,108.26	130,057.12	0.00	69,496.40	65.17
4550 - LIBRARY	470,813.52	32,453.30	341,017.27	0.00	129,796.25	72.43
4583 - PATRIOTIC PURPOSES	300.00	0.00	49.94	0.00	250.06	16.65
4589 - OTHER CULTURE AND RECREATION	5,000.00	0.00	5,000.00	0.00	0.00	100.00
4611 - CONSERVATION: ADMINISTRATION	4,500.00	0.00	1,330.50	0.00	3,169.50	29.57
4711 - DEBIT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES	135,328.00	0.00	140,477.17	0.00	(5,149.17)	103.80
4721 - INTEREST - LONG-TERM BONDS AND NOTES	38,593.87	0.00	33,428.91	0.00	5,164.96	86.62
4723 - INTEREST ON TAX AND REVENUE ANTICIPATION NOTES	1,000.00	0.00	0.00	0.00	1,000.00	0.00
4900 -	529,300.00	0.00	545,965.59	0.00	(16,665.59)	103.15
<b>01 - GENERAL FUND</b>	<b>7,368,188.42</b>	<b>435,061.30</b>	<b>5,659,892.79</b>	<b>0.00</b>	<b>1,708,295.63</b>	<b>76.82</b>
	<b>7,368,188.42</b>	<b>435,061.30</b>	<b>5,659,892.79</b>	<b>0.00</b>	<b>1,708,295.63</b>	<b>76.82</b>

## Revenue Report Monthly BOS

Fund: GENERAL FUND Periods: 2022-10 thru 2022-10 [83.33% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
<b><u>01 - GENERAL FUND</u></b>							
<b><u>3110 - PROPERTY TAX REVENUE</u></b>							
01-3110-01-900	PROPERTY TAXES-CURRENT	0.00	0.00	10,072,005.00	(10,072,005.00)	0.00	0.00
01-3110-10-850	TAX COLL-REFUND/REBATE/ABATEME	0.00	(35,618.04)	(35,688.32)	35,688.32	0.00	0.00
3110 - PROPERTY TAX REVENUE		<b>0.00</b>	<b>(35,618.04)</b>	<b>10,036,316.68</b>	<b>(10,036,316.68)</b>	<b>0.00</b>	<b>0.00</b>
<b><u>3120 - LAND USE CHANGE TAX - GENERAL FUND</u></b>							
01-3120-01-901	LAND USE CHANGE	12,000.00	0.00	48,075.00	(36,075.00)	400.63	0.00
3120 - LAND USE CHANGE TAX - GENERAL FUND		<b>12,000.00</b>	<b>0.00</b>	<b>48,075.00</b>	<b>(36,075.00)</b>	<b>400.63</b>	<b>0.00</b>
<b><u>3185 - YIELD TAXES</u></b>							
01-3185-01-900	YIELD TAX	7,500.00	0.00	1,026.81	6,473.19	13.69	0.00
3185 - YIELD TAXES		<b>7,500.00</b>	<b>0.00</b>	<b>1,026.81</b>	<b>6,473.19</b>	<b>13.69</b>	<b>0.00</b>
<b><u>3187 - EXCAVATION TAX</u></b>							
01-3187-01-900	EXCAVATION TAX	350.00	0.00	0.00	350.00	0.00	0.00
3187 - EXCAVATION TAX		<b>350.00</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>3190 - PENALTIES AND INTEREST</u></b>							
01-3190-01-902	INTEREST & COSTS	30,000.00	333.37	30,311.64	(311.64)	101.04	0.00
3190 - PENALTIES AND INTEREST		<b>30,000.00</b>	<b>333.37</b>	<b>30,311.64</b>	<b>(311.64)</b>	<b>101.04</b>	<b>0.00</b>
<b><u>3210 - BUSINESS LICENSES AND PERMITS</u></b>							
01-3210-01-910	UCC FILING	1,000.00	0.00	1,272.00	(272.00)	127.20	0.00
3210 - BUSINESS LICENSES AND PERMITS		<b>1,000.00</b>	<b>0.00</b>	<b>1,272.00</b>	<b>(272.00)</b>	<b>127.20</b>	<b>0.00</b>
<b><u>3220 - MOTOR VEHICLE PERMIT FEES</u></b>							
01-3220-01-906	AUTO REGISTRATIONS	1,000,000.00	91,050.00	918,189.70	81,810.30	91.82	0.00
01-3220-01-907	SNOWMOBILE AND ATV FEES	2,500.00	4.00	2,513.00	(13.00)	100.52	0.00
3220 - MOTOR VEHICLE PERMIT FEES		<b>1,002,500.00</b>	<b>91,054.00</b>	<b>920,702.70</b>	<b>81,797.30</b>	<b>91.84</b>	<b>0.00</b>
<b><u>3230 - BUILDING PERMITS</u></b>							
01-3230-01-908	SUBDIVISION FEES	500.00	3,750.00	6,300.00	(5,800.00)	999.99	0.00
01-3230-01-909	SITE PLAN REVIEW FEES	2,500.00	0.00	2,331.25	168.75	93.25	0.00
01-3230-01-910	CERTIFICATE OF COMPLIANCE FEES	45,000.00	1,010.00	54,778.90	(9,778.90)	121.73	0.00
3230 - BUILDING PERMITS		<b>48,000.00</b>	<b>4,760.00</b>	<b>63,410.15</b>	<b>(15,410.15)</b>	<b>132.10</b>	<b>0.00</b>
<b><u>3290 - OTHER LICENSSES, PERMITS AND FEES</u></b>							
01-3290-01-320	LANDLORDS FILING FEE	0.00	0.00	4.00	(4.00)	0.00	0.00
01-3290-01-902	REDEMPTION COSTS	2,500.00	0.00	516.03	1,983.97	20.64	0.00
01-3290-01-907	BOAT REGISTRATIONS/FEES	12,500.00	52.00	12,552.16	(52.16)	100.42	0.00
01-3290-01-912	DOG LICENSES/FEES	4,500.00	89.50	3,307.00	1,193.00	73.49	0.00
01-3290-01-915	VITALS-BIRTH & DEATH	3,500.00	187.00	2,667.00	833.00	76.20	0.00
01-3290-01-917	TOWN CLERK FEES	0.00	3.00	116.25	(116.25)	0.00	0.00
01-3290-01-918	MISC. TC/TC OVERAGES	0.00	0.00	(172.70)	172.70	0.00	0.00



## Revenue Report Monthly BOS

Fund: GENERAL FUND Periods: 2022-10 thru 2022-10 [83.33% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
01-3290-01-919	WETLANDS APPLICATIONS	0.00	0.00	8.50	(8.50)	0.00	0.00
3290 - OTHER LICENSSES, PERMITS AND FEES		<b>23,000.00</b>	<b>331.50</b>	<b>18,998.24</b>	<b>4,001.76</b>	<b>82.60</b>	<b>0.00</b>
<b><u>3311 - FEDERAL - HOUSE AND URBAN DEVELOPMENT (H.U.D.)</u></b>							
01-3311-01-841	FEDERAL FEMA FUNDS	0.00	0.00	14,932.61	(14,932.61)	0.00	0.00
3311 - FEDERAL - HOUSE AND URBAN DEVELOPMENT (H.U.D.)		<b>0.00</b>	<b>0.00</b>	<b>14,932.61</b>	<b>(14,932.61)</b>	<b>0.00</b>	<b>0.00</b>
<b><u>3352 - STATE - MEALS AND ROOMS TAX DISTRIBUTION</u></b>							
01-3352-01-840	STATE OF NH ROOMS MEALS TAX	176,553.00	0.00	0.00	176,553.00	0.00	0.00
3352 - STATE - MEALS AND ROOMS TAX DISTRIBUTION		<b>176,553.00</b>	<b>0.00</b>	<b>0.00</b>	<b>176,553.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>3353 - STATE - HIGHWAY BLOCK GRANT</u></b>							
01-3353-01-928	HIGHWAY BLOCK GRANT	85,176.00	0.00	84,753.89	422.11	99.50	0.00
3353 - STATE - HIGHWAY BLOCK GRANT		<b>85,176.00</b>	<b>0.00</b>	<b>84,753.89</b>	<b>422.11</b>	<b>99.50</b>	<b>0.00</b>
<b><u>3354 - STATE - WATER POLLUTION GRANTS</u></b>							
01-3354-01-795	STATE OF NH - WATER GRANT	11,286.00	0.00	14,856.12	(3,570.12)	131.63	0.00
3354 - STATE - WATER POLLUTION GRANTS		<b>11,286.00</b>	<b>0.00</b>	<b>14,856.12</b>	<b>(3,570.12)</b>	<b>131.63</b>	<b>0.00</b>
<b><u>3359 - OTHER STATE GRANTS AND REIMBURSEMENTS</u></b>							
01-3359-01-742	NHDOS GRANT INCOME	0.00	0.00	4,000.00	(4,000.00)	0.00	0.00
3359 - OTHER STATE GRANTS AND REIMBURSEMENTS		<b>0.00</b>	<b>0.00</b>	<b>4,000.00</b>	<b>(4,000.00)</b>	<b>0.00</b>	<b>0.00</b>
<b><u>3379 - INTERGOVERNMENTAL REVENUE</u></b>							
01-3379-01-935	TOWN OF SPRINGFIELD-TS	110,000.00	32,452.25	97,356.75	12,643.25	88.51	0.00
3379 - INTERGOVERNMENTAL REVENUE		<b>110,000.00</b>	<b>32,452.25</b>	<b>97,356.75</b>	<b>12,643.25</b>	<b>88.51</b>	<b>0.00</b>
<b><u>3401 - INCOME FROM DEPARTMENTS</u></b>							
01-3401-01-320	FIREWORKS PERMIT FEE	0.00	0.00	1,050.00	(1,050.00)	0.00	0.00
01-3401-01-321	PHOTOCOPY INCOME	0.00	0.00	17.50	(17.50)	0.00	0.00
01-3401-01-586	RECYCLING INCOME-ALUMINUM	0.00	1,011.65	12,829.60	(12,829.60)	0.00	0.00
01-3401-01-587	RECYCLING CARDBOARD	0.00	0.00	6,388.75	(6,388.75)	0.00	0.00
01-3401-01-588	RECYCLING NEWSPAPER	0.00	0.00	9,890.58	(9,890.58)	0.00	0.00
01-3401-01-589	RECYCLING SCRAP METAL	0.00	259.14	12,014.95	(12,014.95)	0.00	0.00
01-3401-01-592	RECYCLING PLASTIC	0.00	0.00	7,857.91	(7,857.91)	0.00	0.00
01-3401-01-593	RECYCLING INCOME-BATTERIES	0.00	0.00	245.58	(245.58)	0.00	0.00
01-3401-01-937	MISC. GENERAL GOV'T INCOME	0.00	0.00	264.23	(264.23)	0.00	0.00
01-3401-01-942	STANDARD POWER INCOME NET METERING	0.00	0.00	3,057.36	(3,057.36)	0.00	0.00
01-3401-01-948	MISC. TOWN OFFICE INCOME	135,000.00	0.00	1,187.16	133,812.84	0.88	0.00
01-3401-01-950	ZBA INCOME	0.00	0.00	2,700.00	(2,700.00)	0.00	0.00
01-3401-01-951	TOWN OFFICE POSTAGE	0.00	0.00	18.98	(18.98)	0.00	0.00
01-3401-01-953	REPORTS/LABELS/DISKS SOLD	0.00	0.00	125.00	(125.00)	0.00	0.00
3401 - INCOME FROM DEPARTMENTS		<b>135,000.00</b>	<b>1,270.79</b>	<b>57,647.60</b>	<b>77,352.40</b>	<b>42.70</b>	<b>0.00</b>

## Revenue Report Monthly BOS

Fund: GENERAL FUND Periods: 2022-10 thru 2022-10 [83.33% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
<b><u>3404 - GARBAGE - REFUSE CHARGES</u></b>							
01-3404-01-940	SUNAPEE T/S TICKET SALES	60,000.00	3,910.00	50,815.50	9,184.50	84.69	0.00
3404 - GARBAGE - REFUSE CHARGES		<b>60,000.00</b>	<b>3,910.00</b>	<b>50,815.50</b>	<b>9,184.50</b>	<b>84.69</b>	<b>0.00</b>
<b><u>3409 - OTHER CHARGES FOR SERVICES</u></b>							
01-3409-01-965	SALE OF CEMETERY LOT	2,450.00	0.00	5,000.00	(2,550.00)	204.08	0.00
01-3409-01-966	BURIAL INCOME	0.00	0.00	1,200.00	(1,200.00)	0.00	0.00
3409 - OTHER CHARGES FOR SERVICES		<b>2,450.00</b>	<b>0.00</b>	<b>6,200.00</b>	<b>(3,750.00)</b>	<b>253.06</b>	<b>0.00</b>
<b><u>3501 - SALES OF MUNICIPAL PROPERTY</u></b>							
01-3501-01-966	SALE OF TOWN OWNED PROPERTY	8,800.00	0.00	0.00	8,800.00	0.00	0.00
01-3501-01-970	CHECKING ACCOUNT INTEREST EARNED	53,000.00	0.00	47,275.78	5,724.22	89.20	0.00
01-3501-10-813	PISTOL PERMIT FEE	0.00	50.00	300.00	(300.00)	0.00	0.00
3501 - SALES OF MUNICIPAL PROPERTY		<b>61,800.00</b>	<b>50.00</b>	<b>47,575.78</b>	<b>14,224.22</b>	<b>76.98</b>	<b>0.00</b>
<b><u>3503 - RENTS OF PROPERTY</u></b>							
01-3503-01-937	TOWN DOCK RENTAL	24,000.00	0.00	13,833.32	10,166.68	57.64	0.00
3503 - RENTS OF PROPERTY		<b>24,000.00</b>	<b>0.00</b>	<b>13,833.32</b>	<b>10,166.68</b>	<b>57.64</b>	<b>0.00</b>
<b><u>3504 - FINES AND FORFEITS</u></b>							
01-3504-01-939	PARKING FINES	0.00	1,200.00	2,040.00	(2,040.00)	0.00	0.00
01-3504-01-941	REPLACEMENT TRANSFER STATION TAGS	0.00	0.00	75.00	(75.00)	0.00	0.00
01-3504-01-946	PD DISCOVERY	0.00	100.00	320.00	(320.00)	0.00	0.00
3504 - FINES AND FORFEITS		<b>0.00</b>	<b>1,300.00</b>	<b>2,435.00</b>	<b>(2,435.00)</b>	<b>0.00</b>	<b>0.00</b>
<b><u>3509 - OTHER MISCELLANEOUS REVENUE</u></b>							
01-3509-01-001	MISC. REVENUE HEALTH TRUST	0.00	2,670.67	2,670.67	(2,670.67)	0.00	0.00
01-3509-99-950	Cash discrepancies	0.00	0.00	52.40	(52.40)	0.00	0.00
3509 - OTHER MISCELLANEOUS REVENUE		<b>0.00</b>	<b>2,670.67</b>	<b>2,723.07</b>	<b>(2,723.07)</b>	<b>0.00</b>	<b>0.00</b>
<b><u>3916 - TRANSFERS FROM TRUST AND AGENCY FUNDS</u></b>							
01-3916-01-987	CEMETERY EXPENDABLE TRUST	0.00	0.00	(168.75)	168.75	0.00	0.00
3916 - TRANSFERS FROM TRUST AND AGENCY FUNDS		<b>0.00</b>	<b>0.00</b>	<b>(168.75)</b>	<b>168.75</b>	<b>0.00</b>	<b>0.00</b>
01 - GENERAL FUND		<b>1,790,615.00</b>	<b>102,514.54</b>	<b>11,517,074.11</b>	<b>(9,726,459.11)</b>	<b>643.19</b>	<b>0.00</b>
		<b>1,790,615.00</b>	<b>102,514.54</b>	<b>11,517,074.11</b>	<b>(9,726,459.11)</b>	<b>643.19</b>	<b>0.00</b>