

## **SUNAPEE SELECTBOARD MEETING AGENDA**

Monday, January 22<sup>nd</sup>, 2024

6:30PM – Town Hall Meeting Room

Join us on Zoom: <https://us06web.zoom.us/j/86066395397>

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### **CALL SELECTBOARD MEETING TO ORDER**

### **REVIEW AND APPROVAL OF MINUTES**

- January 8, 2024, draft meeting minutes are available in the Selectboard's office. Due to their length, formal approval will be sought at the next meeting allowing for sufficient review time.

### **REVIEW OF ITEMS FOR SIGNATURE (\* Indicates items that will be included in the consent agenda.)**

#### **CZC's \***

- Parcel ID: 0107-0054-0000, 38 Otter Hill Rd, Scott Legendre/ Stephanine Singer
- Parcel ID: 0106-0032-0000, 10 Sunny Knoll Rd, Oetting Et Al, Richard & Lynne
- Parcel ID: 0106-0032-0000, 10 Sunny Knoll Rd, Oetting Et Al, Richard & Lynne
- Parcel ID: 0149-0030-0000, 775 Route 103, Scott & Kimberly Rouleau
- Parcel ID: 0128-0038-0000, 54 Garnet, Scott & Kim Soucy
- Parcel ID: 0104-0001-0000, 1040 Main Street, Robert & Kimberly Hofeldt
- Parcel ID: 0235-0092-0005, Greenwood Lane Lot 5, Theron & Lisa Bowker
- Parcel ID: 0237-0025-0008, 63 B Natures Way, Robin Abendroth

#### **LAND DISTURBANCE \***

- Parcel ID: 0106-0032-0000, 10 Sunny Knoll Rd, Oetting Et Al, Richard & Lynne
- Parcel ID: 0149-0030-0000, 775 Route 103, Scott & Kimberly Rouleau
- Parcel ID: 0104-0001-0000, 1040 Main Street, Robert & Kimberly Hofeldt

#### **DEMO PERMIT \***

- Parcel ID: 0149-0030-0000, 775 Route 103, Scott & Kimberly Rouleau

#### **DRIVEWAY \***

- x

#### **VETERANS' TAX CREDIT/ EXEMPTION APPLICATION \***

- Martin & Kathleen Meyer (Meyer Revocable Trust), 39 Ryder Corner Rd.

#### **SHORT-TERM RENTAL CZC'S**

- |                                   |                  |
|-----------------------------------|------------------|
| • Adamy, Mark & Adamy-Lowe, Holly | 106 Hamel Rd.    |
| • Arzuaga, Bonnie & Nataniel      | 284 Nutting Rd.  |
| • Callum, Eric & Kathryn          | 63 Hamel Rd.     |
| • Clapp, Shawn & Amy              | 490 Edgemont Rd. |

- |                                       |                        |
|---------------------------------------|------------------------|
| • Coentro, Yolanda & Mustafa, Shaheer | 81 Fernwood Point Rd.  |
| • Decosta, Bettina                    | 127 Prospect Hill Rd.  |
| • Difranza, Michael & Deborah         | 30 Otter Hill Rd.      |
| • Dunlap, Carlos                      | 46 Ridgewood Rd.       |
| • Dupont, Donald & Babara             | 16 Cooper Street       |
| • Fernandes, John & Lori              | 23 North Shore Rd.     |
| • Fisher, Mark Glenn                  | 66 Stagecoach Rd.      |
| • Jack Properties LLC.                | 286 Nutting Rd.        |
| • Keating, Kim; Keating Trust         | 17 Sunny Knoll Rd.     |
| • Killory, Joseph & Andrea            | 100 Garnet Hill Rd.    |
| • Mueller, Lucy                       | 10 Birch Point Rd.     |
| • Murgatroyd Arms, LLC.               | 139 Timmothy Rd.       |
| • Nichol, Katherine & James           | 104 Fernwood Point Rd. |
| • Osborne Revoc Trust                 | 26 Garnet St.          |

## **USE OF FACILITIES**

- Sunapee Cruises – Use of Sunapee Harbor Parking Lot from January 25<sup>th</sup> – May 1<sup>st</sup>.

## **CERTIFICATES OF APPOINTMENT**

- Clifford Field, Conservation Committee
- Wendy Nolin, Conservation Committee, Alternate

## **ABATEMENT APPLICATIONS**

- William & Diane Sinatra - 11 North Shore Rd.
- Dianne Bonfiglio Revoc. Trust – 96 Upper Bay Rd.
- Swick Family Trust – 7 Hamel Rd.

## **POLICY REVIEW**

- Use of Town Vehicles Policy (Last updated 1992)

## APPOINTMENTS

- **7:00PM:** Public Hearing to accept a one-time payment of \$24,789.59 from the NH DOT for bridge construction, maintenance, and repair.
  - **7:15PM:** Public Hearing to accept unanticipated revenue in the amount of \$39,000 from the Municipal Boat Launch Investment Program.
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## PUBLIC COMMENT

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## SELECTBOARD ACTION

- Elections on January 23<sup>rd</sup>
  - Trask Brook Road Bridge closure
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## TOWN MANAGER REPORT

- Meeting Schedule – February 19<sup>th</sup>
- Cybersecurity Grant Update
- Short-Term Rental Update
- Town Meeting: First Session (Deliberative) Format, Timing, Materials, etc.
- Legal Update: 220- 2021-cv-65 Weiss v Town of Sunapee, administratively delayed to March 6 at 10 am, changed jurisdictions, Northern District of Hillsborough County

## SELECTBOARD MEMBERS' REPORT

### UPCOMING MEETINGS

- **January 23<sup>rd</sup>:** Presidential Primary - 8:00am – 7:00pm
- **January 23<sup>rd</sup>:** Abbott Library Trustees - 5:00pm
- **January 25<sup>th</sup>:** Water & Sewer Commission - 5:30pm
- **January 25<sup>th</sup>:** Sunapee Firewards - 6:30pm
- **February 1<sup>st</sup>:** Zoning Board Meeting - 6:30pm
- **February 5<sup>th</sup>:** Sunapee School District Deliberative Session – 6:00pm
- **February 5<sup>th</sup>:** Selectboard Meeting – 6:30pm
- **February 6<sup>th</sup>:** Sunapee Town Warrant Deliberative Session – 7:00pm  
*Sunapee Middle High School Gymnasium (10 North Road)*

NONPUBLIC: The Board of Selectmen will enter nonpublic session to discuss items listed under RSA 91-A:3, II(I).



## **NOTICE OF PUBLIC HEARINGS - TOWN OF SUNAPEE, NH**

### **Acceptance and Expenditure of Unanticipated Revenue from State of NH – Special One-Time Bridge Payment.**

Pursuant to RSA 31:95-b, the Selectboard of the Town of Sunapee will hold a Public Hearing on **Monday, January 22<sup>nd</sup>, 2024 at 7:00PM in the Town Office Meeting Room** to hear public comment on the acceptance and expenditure of unanticipated revenue in the amount of \$24,789.59 from the New Hampshire Department of Transportation. Any persons wishing to be heard on this matter are invited to attend the hearing and make their opinions known.

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### **Acceptance and Expenditure of Unanticipated Revenue from the Municipal Boat Launch Investment Program**

Pursuant to RSA 31:95-b, the Selectboard of the Town of Sunapee will hold a Public Hearing on **Monday, January 22<sup>nd</sup>, 2024 at 7:15PM in the Town Office Meeting Room** to hear public comment on the acceptance and expenditure of unanticipated revenue in the amount of \$29,250.00 from the Municipal Boat Launch Investment Program. Any persons wishing to be heard on this matter are invited to attend the hearing and make their opinions known.



**William Cass, P.E.**  
**Commissioner**

**THE STATE OF NEW HAMPSHIRE**  
**DEPARTMENT OF TRANSPORTATION**



**David Rodrigue, P.E.**  
**Assistant Commissioner**  
**Andre Briere, Colonel, USAF (RET)**  
**Deputy Commissioner**

December 1, 2023

**RECEIVED**

**DEC 07 2023**

**TOWN OF  
SUNAPEE**

Carole Wallace, Chair of Selectboard  
Town of Sunapee  
23 Edgemont Road  
Sunapee, NH 03782

**Re: Sunapee Special One Time Bridge Payment – in Accordance with House Bill 2**  
**Payment for Maintenance, Construction and Reconstruction of Municipally Owned Bridges**

Dear Ms. Wallace:

The following is notification of a one-time bridge payment being made available to your municipality in State Fiscal Year 2024 based on the passage of House Bill (HB) 2 effective July 2023. HB 2 directs the Department to divide and distribute a \$10 million one-time payment between all New Hampshire municipalities that have municipally owned bridges per state definitions. Fifty percent (50%) of the distribution is based on your municipality's percentage of statewide municipal bridge deck surface area and the remaining fifty percent (50%) of the distribution is based on your municipality's percentage of statewide population. This one-time bridge payment is not related at all to the quarterly block grant aid payments that a municipality receives. This payment can only be used on the maintenance, construction, or reconstruction of municipally owned bridges. These are non-lapsing funds. No funds appropriated under this section shall be used to supplant locally budgeted and approved funds for bridge maintenance or construction. The funds appropriated in this section may be considered unanticipated money under RSA 31:95-b and may be accepted and expended pursuant to RSA 31:95-b, II through IV, whether or not a political subdivision has adopted the provisions of RSA 31:95-b.

This one-time payment is anticipated to be available to the Town of Sunapee during the month of December 2023 as follows:

December 2023 Actual Bridge Payment: \$24,789.59

Happy holidays and please contact me at 271-6472 if you have any questions.

Sincerely,

*C. R. Willeke*

C. R. Willeke, PE  
Municipal Highways Engineer  
Bureau of Planning and Community Assistance

CRW/dmp



## STATEMENT OF REMITTANCE

<b>TOTALS:</b>	<b>\$24,789.59</b>
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Please use the contact information provided above in the fourth column from the left.

**2361849**

\$ \*\*\*\*24,789.59

PAY TO THE ORDER OF

**TOWN OF SUNAPEE**  
**23 Edgemont Rd**  
**Sunapee NH 03782-2513**  
177483



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

**Tax Year 2023 Abatement Recommendation**

To: Sunapee Select Board

From: Joseph Devarenne, Assistant Assessor

Date: January 8, 2024

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**Swick Family Recovable Trust – 7 Hamel Rd - M/B/L 148-002-000**

The subject Property is an improved .27-acre parcel located at 7 Hamel Rd. The major improvements to the parcel include a 1979 single-wide mobile home and a detached garage. The total assessed value of the property for 2023 is \$208,500.

Per RSA 76:16, any person aggrieved by the assessment of a tax may file for an abatement. However, the burden of proof is on the taxpayer to prove that the assessment is disproportionate to market value and the municipality's level of assessment. In this instance the Taxpayer makes no mention of the total assessed value of the property and specifically disputes the 2023 land value of \$162,500. A list showing a handful of abutting parcels and their land values, along with a per-acre calculation, was provided along with the application. This is not evidence of market value, as none of the parcels listed have recently been sold. Also, the parcels vary in use and are not apples-to-apples comparisons. One is a commercial property, one is a vacant parcel and the third is a residential parcel significantly larger than the subject.

Per a recent New Hampshire Board of Tax and Land Appeals decision involving the Town, "Even if a Taxpayer wishes to challenge only one component of the assessment, such as the building (or features) value, the Taxpayer still has the burden of proving the value of the Property as a whole is disproportional and the total assessment is excessive in order to obtain an abatement."

The Taxpayer failed to carry their burden and provided no evidence of market value for the Property as of April 1<sup>st</sup>, 2023. There have also been several sales of smaller homes & parcels in the area that support the Towns 2023 assessed value of \$208,500. **It is my recommendation to deny this abatement request.**

Address	Acres	Sale date	Sale price
13 Harding Hill Rd	.48	11/1/2021	\$165,000
37 North Rd	.34	10/31/2022	\$230,000
706 Route 103	.34	1/21/2022	\$223,600
696 Route 103	.18	9/1/2022	\$214,000
85 Bradford Rd	.37	10/17/2023	\$275,000

# **TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

TAX YEAR APPEALED 2023

## **INSTRUCTIONS**

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

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

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

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

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

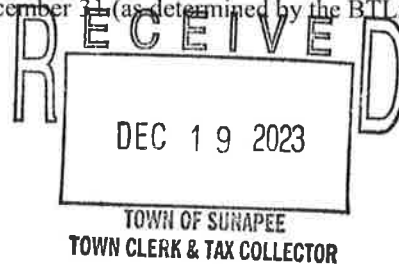
- 1) no earlier than: a) after receiving the municipality’s decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

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

**Step One:** 2 months after notice of tax;

**Step Two:** 6 months after notice of tax; and

**Step Three:** 8 months after notice of tax.



## **FORM COMPLETION GUIDELINES:**

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



FOR MUNICIPALITY USE ONLY:

Town File No.: \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

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

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

Name(s): Greg + Marilyn Swick

Mailing Address: 12 Hamel Rd, Sunapee NH 03782

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) 603-789-3942 (Work) Second cell (Email) jusswick@gmail.com  
603-789-5852

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

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

Name(s): NA

Mailing Address: \_\_\_\_\_

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) \_\_\_\_\_ (Email) \_\_\_\_\_

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>000148-002</u>	<u>7 Hamel Rd / Sunapee</u>	<u>0.27 Acres land</u>	<u>162,500</u>

#### SECTION D. Other Property(ies)

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
0148-023	12 Hamel Rd	Sussex	

#### SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

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

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

Town Parcel ID# 0148-002 Appeal Year Market Value \$ 81000

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

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

- (see attached)
- ① Per acre valuation is  $2\frac{1}{2}$  to  $6\frac{2}{3}$  higher than adjacent properties.
  - ② Back  $\frac{1}{2}$  of the property is a steep slope and unusable.
  - ③ Deeded common well on the property (serves 3-4 neighbors) limits development.

**SECTION G. Sales, Rental and/or Assessment Comparisons**

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

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

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

Date: 12/19/23

(Signature)

(Print Name)

(Signature)

(Print Name)

**Market value of land in assessed value for 7 Hamel Rd**

Parcel ID	Street address	Acres	Assessed value	\$/Acre
0148-002	7 Hamel Rd	0.27	\$ 162,500	\$ 601,852
0147-026	15 Hamel Rd	2.02	\$ 182,000	\$ 90,099
0147-026	none shown	0.96	\$ 123,900	\$ 129,062
0149-012	699 Rt 103	0.5	\$ 112,000	\$ 224,000

**Notes:**

All properties shown are on Rt 103 and have no lake access

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

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

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

Date: \_\_\_\_\_  
(Representative's Signature) (Print Name)

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

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

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

Remarks:

Assessor's Recommendation is to deny - km

Date: \_\_\_\_\_

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)



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

**Tax Year 2023 Abatement Recommendation**

To: Sunapee Select Board

From: Joseph Devarenne, Assistant Assessor

Date: January 8, 2024

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**Dianne M. Bonfiglio Revocable Trust – 96 Upper Bay Rd - M/B/L 146-06**

The subject property is an improved 1.3-acre parcel, with 180' of waterfrontage on Lake Sunapee, located at 96 Upper Bay Rd. Along with the land, the Property consists of a recently renovated year-round dwelling. The Taxpayer purchased the property on March 24<sup>th</sup>, 2023, for \$2,925,000. The total assessed value of the property for 2023 is \$2,690,000.

Per RSA 76:16, any person aggrieved by the assessment of a tax may file for an abatement. However, the burden of proof is on the taxpayer to prove that the assessment is disproportionate to market value and the municipality's level of assessment. The Taxpayers are disputing the increase in land value for the subject relative to neighboring properties. Despite paying \$2,925,000 only days prior to the effective date of assessment, the taxpayer states their opinion of market value for 2023 to be \$2,030,138. This number was arrived at by reviewing the increase in land value for neighboring parcels, calculating the average, then applying it to the subject property. This methodology is flawed.

Per a recent New Hampshire Board of Tax and Land Appeals decision involving the Town, "A greater percentage increase in an assessment following a municipal-wide reassessment is not a basis for an abatement since unequal percentage increases (or decreases) are inevitable following such reassessments."

The dwelling on the Property had, unbeknownst to the Town, been renovated by the previous owners after it sold in 2020. Once the Town became aware of the improvements, the "redevelopment" adjustment on the land was removed. This adjustment is applied to properties that would likely, based on the condition of the dwelling, be a tear-down if they were sold and was no longer warranted on the subject property due to the recent renovations. While not solely responsible for the difference, the removal (or addition) of a property-specific adjustment is an example of why properties can see unequal percentage increases (or decreases) following a Town-wide revaluation.

No comparable sale properties were provided showing the Town's assessment of \$2,690,000 is disproportionate to market value. Based on this, as well as the Taxpayers March 24<sup>th</sup>, 2023 purchase of the subject property for \$2,925,000, **it is my recommendation to deny this abatement request.**

RECEIVED

DEC 1 1 2023

TOWN OF  
SUNAPEE

DEC 01 2023

RECEIVED

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

TAX YEAR APPEALED **2023**

**INSTRUCTIONS**

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
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**Step Three:** Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

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

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

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

**FORM COMPLETION GUIDELINES:**

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3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

FOR MUNICIPALITY USE ONLY:

Town File No.: \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

**RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

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

Name(s): Dianne Bonfiglio

Mailing Address: 21 Cabot Ln Bedford NH 03110

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) 603.494.0144 (Work) \_\_\_\_\_ (Email) d.bonfiglio.19@gmail.com

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

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

Name(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) \_\_\_\_\_ (Email) \_\_\_\_\_

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
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0146-0006-0000	96 Upper Bay Rd	3 bedroom 2.5 baths	2,690,100



**SECTION D. Other Property(ies)**

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

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

**SECTION E. Reasons for Abatement Application**

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

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

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

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

(Attach additional sheets if needed.)

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

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

Town Parcel ID# 0146-0006\_0000 Appeal Year Market Value \$ 2,030,138

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

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

See attached sheet pg 1

**SECTION G. Sales, Rental and/or Assessment Comparisons**

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

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

See attached spreadsheet pg 2 and supporting tax cards

**SECTION H. Certification by Party(ies) Applying**

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

Date: 12.1.23

Dianne Bonfiglio  
(Signature)

Dianne Bonfiglio  
(Print Name)

Robert Bonfiglio  
(Signature)

Robert Bonfiglio  
(Print Name)

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

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

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

Date: \_\_\_\_\_  
(Representative's Signature) (Print Name)

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

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

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

Remarks:

Assessor's Recommendation is to Deny. KM

Date: \_\_\_\_\_

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

Explanation for new value:

Total assessment went from 970,100 to 2,690,100

Making taxes go from approximately \$17,000 to \$26,040

Our house was improved, so we get that part of the assessment going up.

What we are challenging is the amount that our land value went up.

First, although we have 180 feet of waterfront, much of it is not usable or visible due to ledge, rock and hill between us and next-door neighbors at 102 Upper Bay.

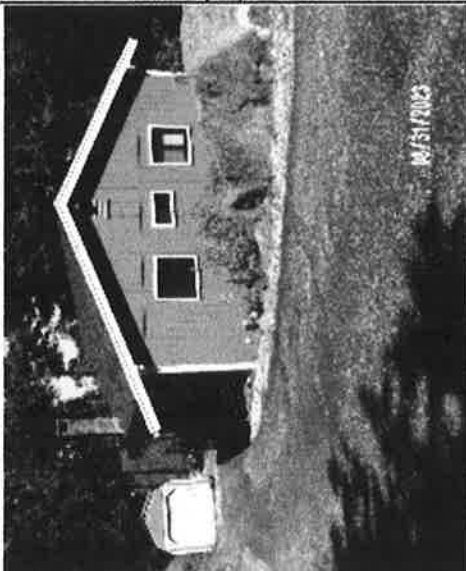
Second, the value of the land on our assessment went up in a much greater proportion to our neighbors. On average for our 6 neighbors who have lakefront property in the Fishers Bay development, their land valuation went up the average 201% since the last valuation (See spreadsheet attached page 2)

If our land valuation went up by 201%, it would be valued at \$1,635,738. When adding our buildings value of \$394,400, the total parcel value comes to \$2,030,138.

town parcel #	Street address	Parcel Total 2023	land assessment 2021	land assessment 2023	increase in land assessment
000146 000001 00000	132 Upper Bay Rd	\$2,093,000	\$848,200	\$1,678,800	198%
000146 000007 00000	92 Upper Bay Rd	\$2,057,400	\$604,700	\$1,133,200	187%
000146 000004 000000	106 Upper Bay Rd	\$2,853,400	\$994,200	\$1,866,400	188%
000146 000003 000000	114 Upper Bay Rd	\$2,812,400	\$997,100	\$1,970,900	198%
000146 000005 000000	102 Upper Bay Rd	\$1,999,200	\$845,400	\$1,999,200	236%
000146 000002 000000	122 Upper Bay Rd	\$2,307,700	\$942,200	\$1,880,900	200%
				average land value	201%
current assessment	current (buildings value \$394,400)				
000146 000006 00000	96 Upper Bay Rd	\$2,690,100	\$813,800	\$2,295,700	282%
proposed	proposed (buildings value \$394,400)				
000146 000006 00000	96 Upper Bay Rd	\$2,030,138		\$1,635,738	201%



PICTURE



OWNER

BONFIGLIO, DIANNE M REVOC. TRU  
BONFIGLIO, DIANNE M. TRUSTEE  
21 CABOT LANE  
BEDFORD, NH 03110

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/04/20	3893	OUTBUILDING	12' X 12' SHED

BUILDING DETAILS

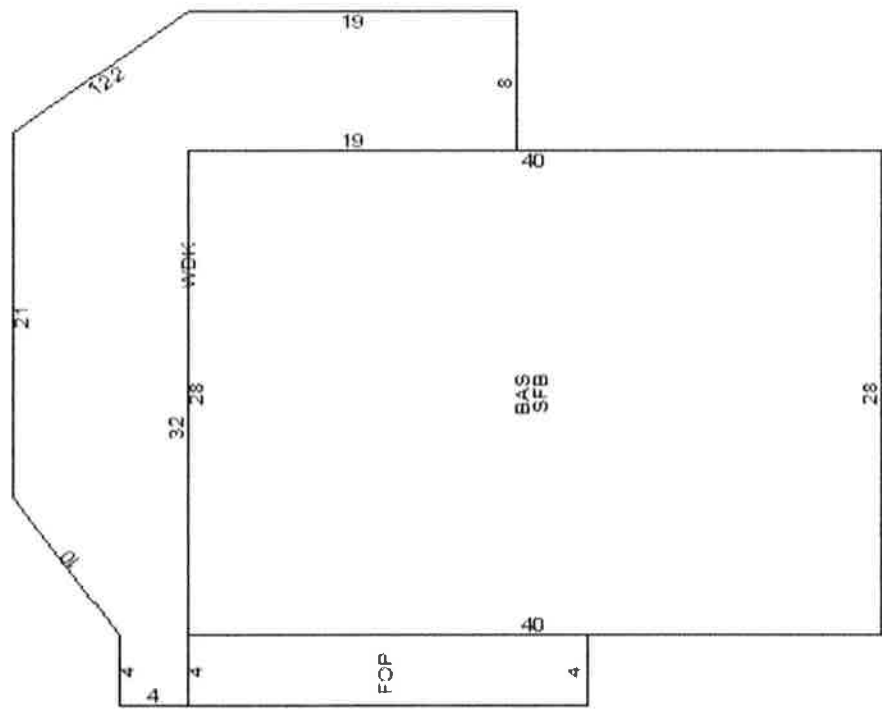
Model: 1 STORY FRAME RANCH  
Roof: GABLE OR HIP/ASPHALT  
Ext: PREFAB WD PNL  
Int: DRYWALL  
Floor: HARDWOOD/VINYL PLANK  
Heat: OIL/PA DUCTED  
Bedrooms: 3     Baths: 2.5     Fireplaces: 1  
Extra Kitchens:     Finishes:      
A/C: Yes     100.00 %     Generators: 1  
Quality: 07 A/D 07 BASE 175  
Com. Wall:      
Size Adj: 1.0061     Base Rate: RSA 125.00  
Bldg Rate: 1.7642  
Sq. Foot Cost: \$ 220.52

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
BAS	FIRST FLOOR	1120	1.00	1120
SFB	BASEMENT	1120	0.75	840
FOP	PORCH, OPEN,	92	0.20	18
WDK	DECK, WOOD	469	0.10	47
G.L.A:	1,960	2,801		2,025

2023 BASE YEAR BUILDING VALUATION

Market Cost Now: \$ 446,553  
Year Built: 1977  
Condition For Age: VERY GOOD     13 %  
Physical:      
Functional:      
Economic:      
Temporary:      
Total Depreciation: 13 %  
Building Value: \$ 3,38,500







PICTURE



OWNER

SMITH TRUST, BARBARA C  
CLIFFORD A & BARBARA C SMITH  
239 GREAT PLAIN AVE

NEEDEHAM, MA 02492-4104

TAXABLE DISTRICTS

District	Percentage
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BUILDING DETAILS

Model: 2.00 STORY FRAME MODERN/CON  
Roof: SHED/STANDING SEAM  
Ext: ABOVE AVG  
Int: DRYWALL/CUST WD PANEL  
Floor: HARDWOOD/CERAM CLAY TILE  
Heat: GAS/RADIANT  
Bedrooms: 3 Bath: 5.0  
Extra Kitchen: 1  
A/C: Yes 100.00 %  
Quality: 12 A/D 12 BASE 250  
Com. Wall:  
Size Adj: 0.9194  
Base Rate: RSA 125.00  
Bldg Rate: 2.5228  
Sq. Foot Cost: \$ 315.35

PERMITS

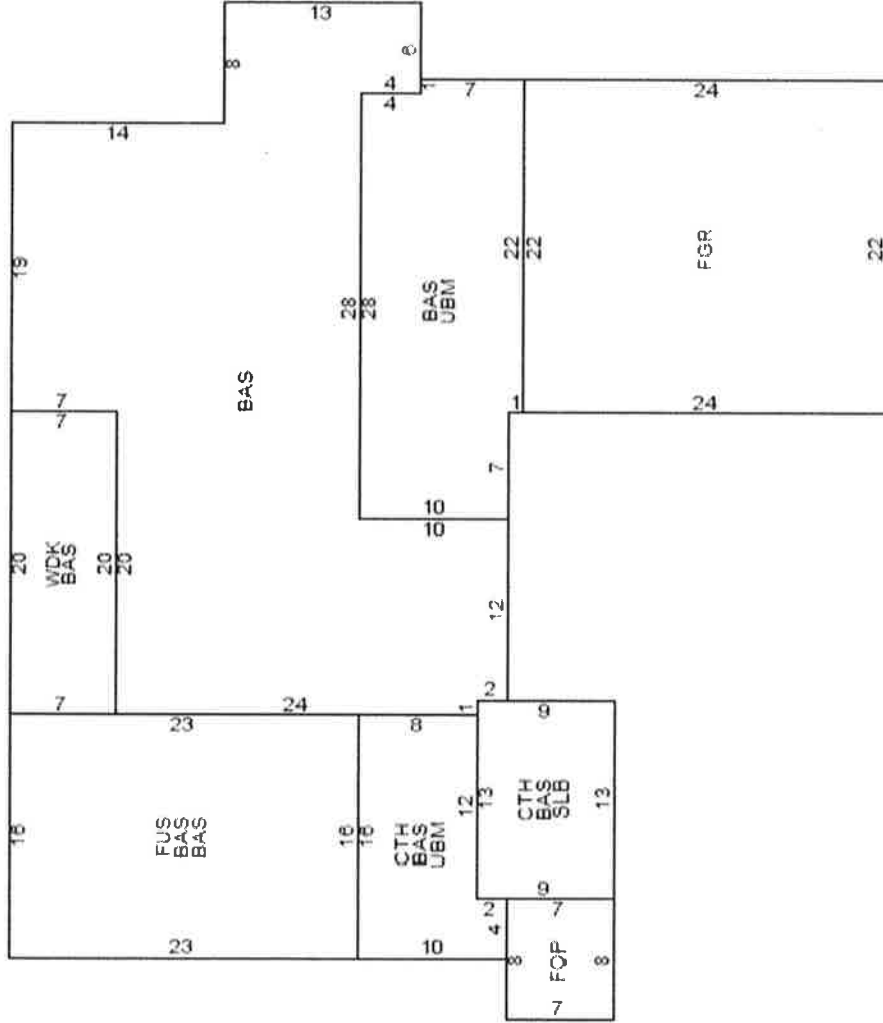
Date	Permit ID	Permit Type	Notes
09/09/19	3839	NEW CONSTRUCT	DEMO EXISTING HOUSE & BU
09/09/19	4911D	LAND DISTURBAN	DEMOLISH EXISTING HOUSE & BU
09/09/19	2019090001	SEPTIC	3 BEDROOM 450 GPD SEPTIC S
09/06/19	2019-02450	DES PERMITS	IMPACT 4,500 SQ FT OF PROTE
07/19/11	2922	OUTBUILDING	2011 OUTBUILDING 3' X 8' ST

BUILDING SUBAREA DETAILS


ID	Description	Area	Adj.	Effect.
FUS	UPPER STORY,	368	1.00	368
BAS	FIRST FLOOR	2418	1.00	2418
WDK	DECK, WOOD	140	0.10	14
UBM	BASEMENT,	444	0.20	89
CTH	CATHEDRAL	253	0.00	0
SLB	SLAB	117	0.00	0
PGR	GARAGE,	528	0.35	185
FOP	PORCH, OPEN,	56	0.20	11
GIA:	2,786	4,324		3,085

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 972,855
Year Built:	2019
Condition For Age:	AVERAGE
Physical:	5 %
Economic:	
Temporary:	
Total Depreciation:	5 %
Building Value:	\$ 924,200



Utilities: WELL, SEPTIC

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		DOVE REVOCABLE LIVING TRUST BRUCE AND DOREEN TRUSTEES PO BOX 228 SUNAPEE, NH 03782		District	Percentage	Model: 1 STORY FRAME MODERN/CON Roof: GABLE OR HIP/ASF/FLT Ext: WOOD ON SHEATH Int: DRYWALL Floor: CARPET Heat: GAS/FA NO DUCTS Bedrooms: 3    Baths: 2.0    Fixtures: 1 Extra Kitchens:    Fireplaces: 1 Generators: A/C: No Quality: 06 A/D 06 BASE 150 Com. Wall: Size Adj: 0.9592    Base Rate: RSA 125.00 Bldg. Rate: 1.3525 Sq. Foot Cost: \$ 169.06	
		PERMITS					
		Date	Permit ID	Permit Type	Notes		

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect
WDK	DECK, WOOD	380	0.10	38
BAS	FIRST FLOOR	2223	1.00	2223
CRL	CRAWLSPACE	2223	0.00	0
CTH	CATHEDRAL	798	0.00	0
GR	GARAGE	680	0.35	238
CLA:	2,223	6,304		2,499
2023 BASE YEAR BUILDING VALUATION				
Marked Cost New:		\$ 422,481		
Year Built:		1970		
Condition For Age:		GOOD		
Physical:				
Functional:				
Economic:				
Temporary:				
Total Depreciation:		16 %		
Building Value:		\$ 354,900		

OWNER INFORMATION				SALES HISTORY				PICTURE									
COLES, DAVID				Date	Book	Page	Type	Price									
5414-C RIVER RUN TRAIL				08/29/2005	1536	642	U	38									
PORT WAYNE, IN 46825																	
LISTING HISTORY				NOTES													
11/10/20	RWM			HAS ACCESS TO COMMON LOT 144-32 SLOPE TO WATER STEEP WITH TREES 1 1/20 NOH, EXT GOOD - CORR SKETCH													
09/04/15	NBFR																
04/05/13	NBM																
05/03/12	MCBP																
06/07/11	MPBP																
06/01/11	MPBP																
06/01/11	MPAC																
09/09/10	NBFR																
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR													
Feat, re Type				Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes							
PATIO-GOOD				225		100	8.00	75	1,350	IRREG							
RES PAV LARGE				1		100	3,500.00	100	3,500								
				4,900													
				PARCEL TOTAL TAXABLE VALUE													
Year				Building	Features		Land										
2021				\$ 586,200	\$ 4,400		\$ 294,200										
				Parcel Total: \$ 1,584,800													
2022				\$ 586,200	\$ 4,400		\$ 994,200										
				Parcel Total: \$ 1,584,800													
2023				\$ 982,100	\$ 7,900		\$ 1,866,400										
				Parcel Total: \$ 2,853,400													
				LAST REVALUATION: 2023													
Zone: RR - RURAL RES				Minimum Acreage: 1.50	Minimum Frontage: 100	Site: AVERAGE Driveway: PAVED Road: PAVED											
Land Type				Units	Base Rate	NC	Adj	Site	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
1F RES WTRFRNT				1.300 ac	149,200	S	100	100	100	100	100 -- TYPICAL	100	149,200	0	N	149,200	
LAKE SUNAPEE AVG 150 F				180,000 wf	STP 80, TYP	100				90 -- MOD	100	1,717,200	0		1,717,200		
				1.300 ac	1,866,400												
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## PICTURE



## OWNER

COLES, DAVID

5414-C RIVER RUN TRAIL,  
FORT WAYNE, IN 46825

## TAXABLE DISTRICTS

District Percentage

## PERMITS

Date	Permit ID	Permit Type	Notes
06/06/11	2008	NEW CONSTRUCT	2011 NEW CONSTRUCT DEMO
06/06/11	3021AD	LAND DISTURBAN	2011 LAND DISTURBAN DEMO
05/03/11	CA20111041	SEPTIC	2011 SEPTIC 4 BR SEPTIC APP

## BUILDING DETAILS

Model: 1 STORY FRAME MODERN/CON

Roof: GABLE OR HIP/ASPHALT

Ext: VINYL SHAKES

Int: DRYWALL

Floor: CARPET/HARDWOOD

Heat: GAS/RADIANT

Bedrooms: 3 Bath: 5.0 Fixtures:

Extra Kitchens: 1 Fireplaces: 1

Generators:

A/C: Yes 100.00 %

Quality: 10 A/D 10 BASE 225

Com. Wall:

Size Adj: 0.8725

Base Rate: RSA 125.00

Bldg. Rate: 2.0225

Sq Foot Cost: \$ 252.81

## BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
BAS	FIRST FLOOR	2265	1.00	2265
WDK	DECK, WOOD	192	0.10	19
UBM	BASEMENT,	76	0.20	15
CTH	CATHEDRAL	944	0.00	0
SFB	BASEMENT	1883	0.75	1412
POP	PORCH, OPEN,	48	0.20	10
UQS	THREE QUARTER	784	0.35	274
FOR	GARAGE,	784	0.35	274
CLA:	3,77	6,976		4269

## 2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 1,079,246

2012

9 %

Condition For Age: GOOD

Physical:

Functional:

Economic:

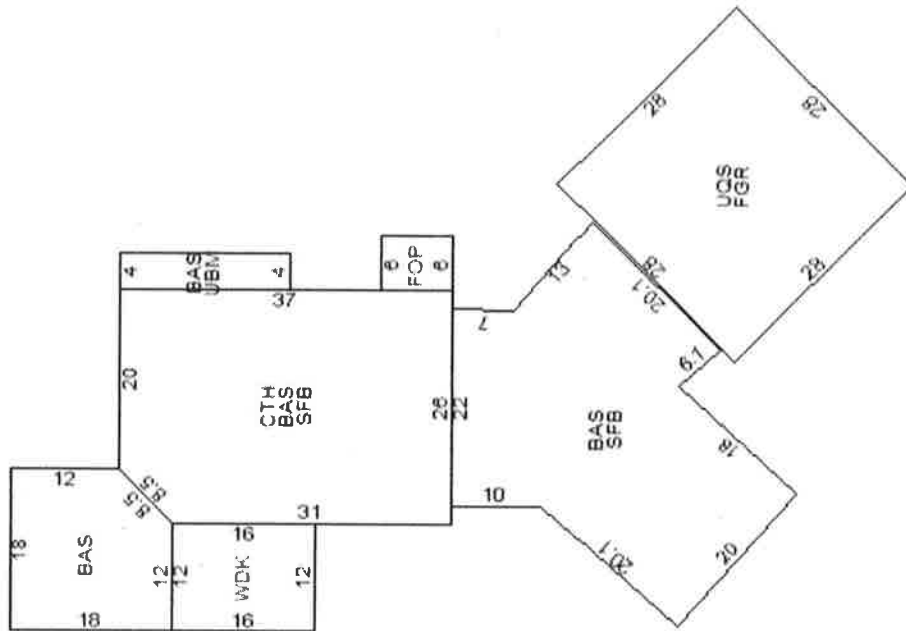
Temporary:

Total Depreciation:

9 %

Building Value:

\$ 982,100



OWNER INFORMATION				SALES HISTORY				PICTURE						
DONOGHUE, M CECELIA & MICHAEL J				Date	Book	Page	Type	Price	Grantor					
765 HOLLOW TREE RIDGE ROAD				08/19/2010	1777	798	Q1	1,400,000	DOLE, BURTON & SALLY					
				01/01/1800	0	0								
DARIEN, CT 06820														
LISTING HISTORY				NOTES										
09/04/15	NBFR	ACCESS TO COMMON LOT 144-32 9 RMS, 4 BEDS, 3 FULL 2 HALF BATHS												
03/06/14	KMBP													
06/27/13	MPBP	BUILDING PERMIT / DES PERMI												
08/19/10	SBAC	ADMIN DATA ENTRY												
01/13/05	DGM	MEASURE												
01/13/05	DGM	MEASURE												
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes							
RES PAV MEDIUM	1		100	2,500.00	100	2,500	Year: 2-05							
						2,500								
				PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features	Land											
2021	\$ 576,300	\$ 2,000	\$ 997,100											
			Parcel Total: \$ 1,575,400											
2022	\$ 576,300	\$ 2,000	\$ 997,100											
			Parcel Total: \$ 1,575,400											
2023	\$ 839,000	\$ 2,500	\$ 1,970,900											
			Parcel Total: \$ 2,812,400											
				LAST REVALUATION: 2023										
Zone: RR - RURAL RES				Minimum Acreage: 1.50	Minimum Frontage: 100	Site: AVERAGE Driveway: PAVED Road: PAVED								
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES WTRFRNT	1.100ac	148,400	S	100	100	100	100	100 -- TYP CAL	100	148,400	0	N	148,400	
LAKE SUNAPEE AVG 150 F	150.000wf	FR 90, TYP 100						90 -- MOD	100	1,822,500	0		1,822,500	
										1,970,900				
										1,970,900				
Utilities: WELL, SEPTIC														



OWNER INFORMATION			SALES HISTORY					PICTURE
MCNEELA, PATRICK J & SALLY L  127 EASTON RD  WESTPORT, CT 06880			Date	Book	Page	Type	Price	Grantor
			10/19/2004	1478	524	Q 1	1,100,000	FISHER'S BAY ROAD REAL
			10/19/2004	1479	500			MCNEELA, PATRICK J & S
			01/01/1800	0	0			
LISTING HISTORY			NOTES					
09/04/15	NBFR	IN FIELD REVIEW	HAS ACCESS TO COMMON LOT 144-32					
06/15/15	KMM	MEASURE						
09/09/10	NBFR	IN FIELD REVIEW						
04/18/08	MCBP	BUILDING PERMIT						
03/30/07	MCM	MEASURE						
11/06/06	KMBP	BUILDING PERMIT						
01/13/05	DGM	MEASURE						
01/13/04	DGM	MEASURE						
EXTRA FEATURES VALUATION			MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
GARAGE 1STY -AVG	728		100	30.00	50	10,920	Year: 2005	
WOOD DECK	288		100	16.00	50	2,304	Year: 2005	
RES PAV MEDIUM	1		100	2,500.00	100	2,500	Year: 2005	
						15,700		
LAND VALUATION			LAST REVALUATION: 2023					
Zone: RR - RURAL RES			Minimum Acreage: 1.50			Minimum Frontage: 100		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
1F RES WTRFRNT	1.100 ac	148,400	S	100	100	100	100	100 -- TYPICAL
LAKE SUNAPEE AVG 150 F	146,000 wf	FR 90	TYP 100					95 -- SLT
1.100 ac					Ad Valorem	SPI	R	Tax Value
					148,400	0	N	14,400
					1,732,500	0		1,732,500 REDEV
					1,880,900	1,880,900		
						Parcel Total: \$ 1,270,600		
						Parcel Total: \$ 1,270,600		
						Parcel Total: \$ 1,270,600		
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WISSTPORT, CT 06880

DATE	DESCRIPTION	AMOUNT
11/06/06	2331 ADDITION	2006 ADDITION 32 SQ FT FRO
10/16/06	1981LD LAND DISTURB	2006 LAND DISTURBAN CIRA

Model: 1 STORY FRAME SPLIT/RAIS

Floor: CARPET

Heat: OIL/NOT WATER

Bedrooms: 5      Baths: 3.5

## Extra Kitchens:

A/C: No.

Quantity: (6 A/D (6 BASE 150)

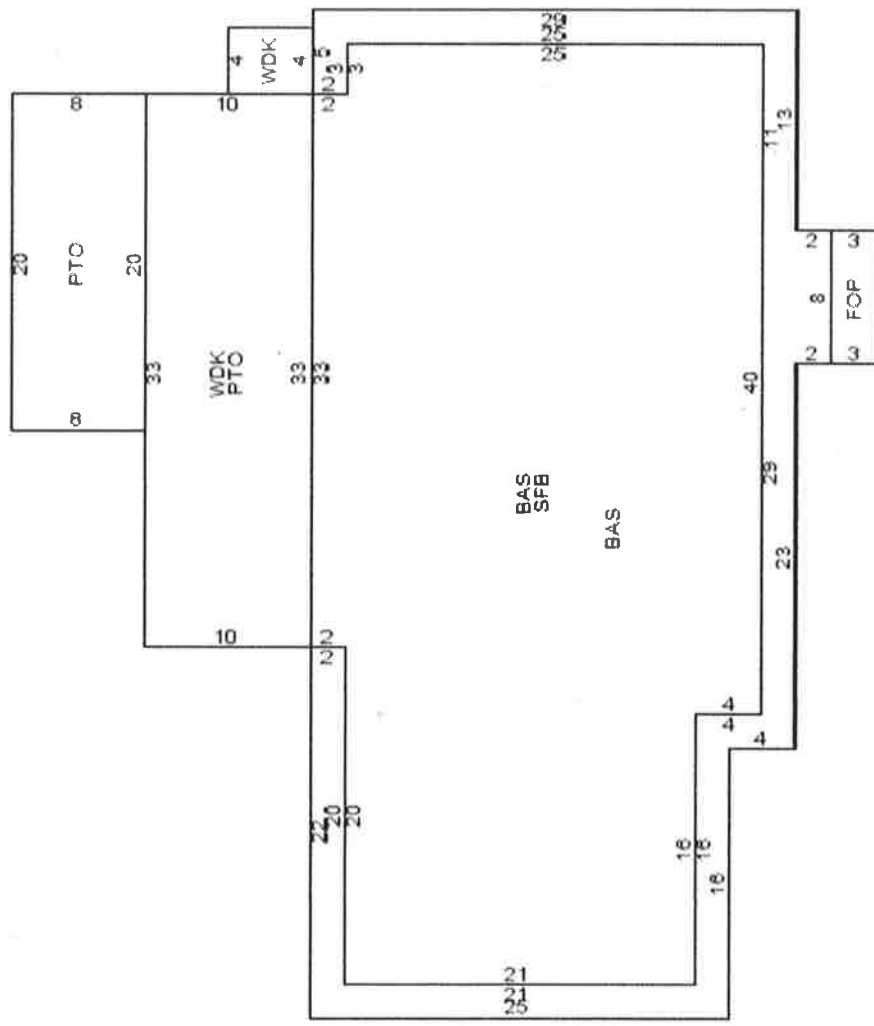
Com. Wall:

Size Adj: 0.9345

Bldg. Rate:

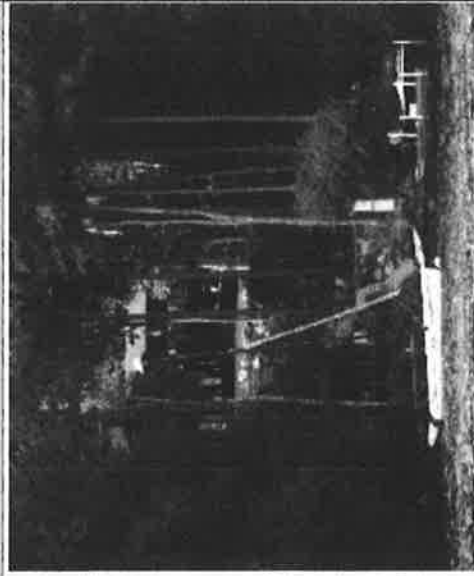
Sq. Foot Cost:

ID	Description	Area	Adj.	Effect.
BAS	FIRST FLOOR	1692	1.00	1692
SFB	BASEMENT	1402	0.75	1052
POP	PORCH, OPEN,	24	0.20	5
WDK	DECK, WOOD	350	0.10	35
PTO	PATIO	490	0.10	49
GLA:	2,744	3,988		2,833



Market Cost New:	\$ 501,56
Year Built:	1972
Condition For Age:	18 %
Physical:	GOOD
Functional:	
Economic:	
Temporary:	
Total Depreciation:	18 %
Building Value:	\$ 411,100

OWNER INFORMATION				SALES HISTORY				PICTURE					
PRICE REVOC TRUST, PAMELA G				Date	Book	Page	Type	Price Grantor					
132 UPPER BAY RD				11/05/1997	1134	71							
SUNAPEE, NH 03782													
LISTING HISTORY				NOTES									
05/04/19	MPAC			HAS ACCESS TO COMMON LOT 144-32 SLOPE TO WATER STEEP + TREE									
07/04/15	NBFR			GROWTH ABUTTS COMMON LAND=5% LAND DECK HOUSE									
03/24/15	KMBP												
07/29/14	MPBP												
08/05/11	MPAC												
11/05/10	SBAC												
09/09/10	NBFR												
03/30/07	MCBP												
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes						
LES PAV MEDIUM	1		100	2,500.00	100	2,500	Year: 2005						
						2,500							
LAND VALUATION				LAST REVALUATION: 2023									
Zone: RR - RURAL RES Minimum Acreage: 1.50 Minimum Frontage: 100				Site: SITE REDEVELOP Driveway, PAVED Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
1F RES WTRFRNT	1.200 ac	148,800	S	100	100	100	100	100 -- TYPICAL	100	148,800	0	148,800	
LAKE SUNAPEE AVG 1:0 F	150.000 wf	STP 80, TYP	100					100 -- TYP	85	1,530,000	0	1,530,000	ABUTTS ASSOC BCH R
	1.200 ac									1,678,800		1,678,800	



**PRICE REVOC TRUST, PAMELA G**

132 UPPER BAY RD

SUNAPLE, NH 03782

## PERMIT'S

Date	Permit ID	Permit Type	Notes
07/28/14	363LD	LAND DISTURBAN	2014 LAND DISTURBAN REP
11/20/06	2338	INTERIOR	2006 INTERIOR INTERIOR REI

## BUILDING DETAILS

Model: 1 STORY FRAME RANCH  
Roof: GABLE OR HIP ASPHALT

19x( PREFABW) PNL

# THE DRYWALL

Floor: CARPET.

Heat: OIL/HOT WATER

Bedrooms: 3      Baths: 2.5

Extra Kitchens:

no

Quality: (5 AND 05 BASE) 125

Com. Wall:

Size Adj: 0.8872

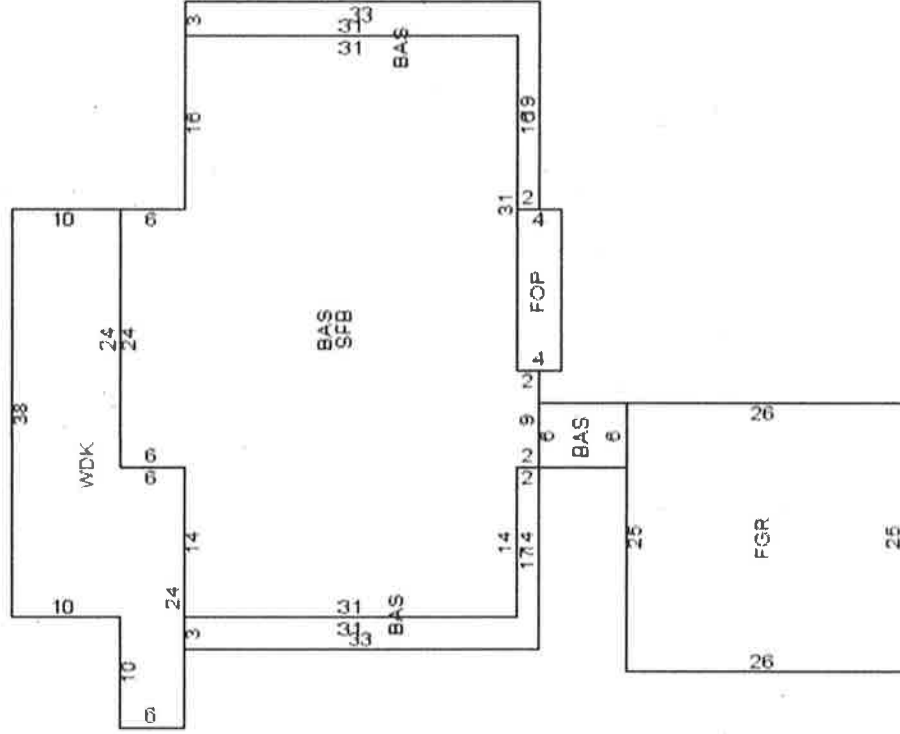
Relig. Rates:

Pool Cost:

### AREA DETAIL

## BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
WDK	DECK, WOOD	524	0.10	52
BAS	FIRST FLOOR	2142	1.00	2142
SUB	BASEMENT	1836	0.75	1377
POP	PORCH, OPEN,	60	0.20	12
PGR	GARAGE,	650	0.35	228
<b>GIA:</b>	<b>3519</b>	<b>5212</b>		<b>3811</b>



## 2023 BASE YEAR BUILDING VALUATION

Material Cost New: \$ 502 000

1975

18%

GOOD

Physical:

functional:

Figure 1:

Temporary

Acquisition of the *l*-*l* and *l*-*l* pairs

18 0%

Building Value:

**\$411,700**



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

**Tax Year 2023 Abatement Recommendation**

To: Sunapee Select Board

From: Joseph Devarenne, Assistant Assessor

Date: December 27, 2023

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**Sinatra, William P & Diane M - 11 North Shore Rd - M/B/L 115-022-000**

The subject property is an improved .61-acre parcel, with 177' of waterfrontage on Perkins Pond, located at 11 North Shore Rd. The major improvements to the parcel include a year-round dwelling and a detached garage. The total assessed value for the property for 2023 is \$1,033,700.

Per RSA 76:16, any person aggrieved by the assessment of a tax may file for an abatement. However, the burden of proof is on the taxpayer to prove that the assessment is disproportionate to market value and the municipality's level of assessment. In this instance, under "Reasons for Abatement Application", or Section E, of the abatement application, the taxpayer only mentions the increase in annual tax burden from 2022 to 2023. As noted in the same section of the abatement application itself, statements such as "taxes too high" are insufficient and not grounds for an abatement.

The property was appraised in 2020. While no copy of the appraisal was submitted, the taxpayer states the opinion of market value at that time was \$577,900. As evidenced by the Towns equalization ratio since the revaluation in 2020, the real estate market continued to see significant appreciation since then. Any opinion of market value from 2020 would not be considered representative of market value as of April 1<sup>st</sup>, 2023.

While the taxpayer does offer an opinion of market value for 2023 of \$950,000, no appraisal or comparable sales were provided in support of that value. Because the taxpayer failed to carry their burden and show how their 2023 assessment is disproportionate, **it is my recommendation to deny this abatement request.**

RECEIVED  
DEC 12 2023  
TOWN OF  
SUNAPEE

RECEIVED  
DEC 12 2023  
TOWN OF  
SUNAPEE

FOR MUNICIPALITY USE ONLY:

Town File No.: \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

**RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

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

Name(s): William + Diane Sinatra

Mailing Address: 11 Northshore Rd

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) 781-258-8794 (Work) \_\_\_\_\_ (Email) Bill.Sinatra@b-mml.com  
781-258-8794

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

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

Name(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) \_\_\_\_\_ (Email) \_\_\_\_\_

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>Map 000115 Lot 000022</u>	<u>11 Northshore Rd, Sunapee</u>	<u>Single Family Home</u>	

**SECTION D. Other Property(ies)**

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

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

**SECTION E. Reasons for Abatement Application**

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

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

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

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

(Attach additional sheets if needed.)

Increase in ACTUAL TAX PRIOR TAX \$ 8085  
2023 TAX \$10,004  
23.79% INCREASE

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

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

Town Parcel ID# MAP 000115 Lot 22 Appeal Year Market Value \$ 950,000

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

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

Home has been updated over the past 20 years  
and has been re-appraised after each job done  
as late as 2020 last assessment being \$577,900  
TAX 2022 \$8085 TAX 2023 \$10,006 OVER 23.7%  
Increase

**SECTION G. Sales, Rental and/or Assessment Comparisons**

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

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

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

**SECTION H. Certification by Party(ies) Applying**

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

Date: 12-12-2023

William P Sinatra  
(Signature)

William P Sinatra  
(Print Name)

Diane M Sinatra  
(Signature)

Diane M Sinatra  
(Print Name)

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

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

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

Date: \_\_\_\_\_  
\_\_\_\_\_  
(Representative's Signature) (Print Name)

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

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

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

Remarks

Assessor's recommendation is to Deny - Km

Date: \_\_\_\_\_

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)



TOWN OF SUNAPEE  
P.O. Box 303  
Sunapee, NH 03782  
Temp - Return Service Requested

2023 year

SINATRA, WILLIAM P & DIANE M  
11 NORTH SHORE RD  
SUNAPEE, NH 03782

2023 SUNAPEE PROPERTY TAX -- BILL 2 OF 2

Invoice: 2023P02035407

Billing Date: 11/20/2023

Payment Due Date: 12/21/2023

Amount Due: \$ 5,961.00

8% APR Charged After 12/21/2023

PLEASE SEE THE BACK OF THIS TAX BILL FOR MORE INFORMATION ON RSA 76:11-a.

Property Owner			
Owner: SINATRA, WILLIAM P & DIANE M			
Tax Rates		Assessments	
County:	\$ 2.19	Taxable Land:	740,200
School:	\$ 4.21	Buildings:	293,500
Town:	\$ 2.15	Total:	1,033,700
State Education:	\$ 1.13		
Total Tax Rate: \$ 9.68 Net Value: 1,033,700			

Property Description		
Map: 000115	Lot: 000022	Sub: 000000
Location: 11 NORTH SHORE RD Acres: 0.610		
Summary Of Taxes		
Total Tax:		\$ 10,006.00
- First Bill:		\$ 4,045.00
- Abated/Paid:		\$ 0.00
- Veteran Credits:		\$ 0.00

Amount Due By 12/21/2023: **\$ 5,961.00**

Mailed To:  
SINATRA, WILLIAM P & DIANE M  
11 NORTH SHORE RD  
SUNAPEE, NH 03782

Remit To:  
TOWN OF SUNAPEE  
P.O. Box 303  
Sunapee, NH 03782  
Temp - Return Service Requested

2023 SUNAPEE PROPERTY TAX -- BILL 2 OF 2

TOWN OF SUNAPEE

M,Tu,Th, F 8am-4:30pm Wed 8am-12:30pm

(603) 763-2449

Tax Collector: Joshua P. Boone

Owner: SINATRA, WILLIAM P & DIANE M

Location: 11 NORTH SHORE RD

Map: 000115

Lot: 000022

Sub: 000000

Invoice: 2023P02035407

Amount Due By 12/21/2023: **\$ 5,961.00**

PAY ONLINE AT: [sunapee.nhtaxkiosk.com](http://sunapee.nhtaxkiosk.com)

RETURN THIS PORTION WITH PAYMENT

REMITTED AMOUNT: \_\_\_\_\_

TOWN OF SUNAPEE  
P.O. Box 303  
Sunapee, NH 03782  
Temp - Return Service Requested

2022 year

SINATRA, WILLIAM P & DIANE M  
11 NORTH SHORE RD  
SUNAPEE, NH 03782

2022 SUNAPEE PROPERTY TAX -- BILL 2 OF 2

Invoice: 2022P02035602  
Billing Date: 11/18/2022  
Payment Due Date: 12/19/2022  
Amount Due: \$ 4,144.00

8% APR Charged After 12/19/2022

Property Owner			
Owner: SINATRA, WILLIAM P & DIANE M			
Tax Rates		Assessments	
County:	\$ 2.89	Taxable Land:	350,300
School:	\$ 6.51	Buildings:	227,600
Town:	\$ 3.35	Total:	577,900
State Education:	\$ 1.24		
Total Tax Rate: \$ 13.99 Net Value: 577,900			

Property Description		
Map: 000115	Lot: 000022	Sub: 000000
Location: 11 NORTH SHORE RD Acres: 0.610		
Summary Of Taxes		
Total Tax:		\$ 8,085.00
- First Bill:		\$ 3,941.00
- Abated/Paid:		\$ 0.00
- Veteran Credits:		\$ 0.00

Amount Due By 12/19/2022: **\$ 4,144.00**

Mailed To:  
SINATRA, WILLIAM P & DIANE M  
11 NORTH SHORE RD  
SUNAPEE, NH 03782

Remit To:  
TOWN OF SUNAPEE  
P.O. Box 303  
Sunapee, NH 03782  
Temp - Return Service Requested

2022 SUNAPEE PROPERTY TAX -- BILL 2 OF 2

TOWN OF SUNAPEE  
M,Tu,Th, F 7am-4:30pm Wed 7am-12:30pm

(603) 763-2449  
Tax Collector: Joshua P. Boone

Owner: SINATRA, WILLIAM P & DIANE M

Location: 11 NORTH SHORE RD  
Map: 000115 Lot: 000022 Sub: 000000  
Invoice: 2022P02035602

Amount Due By 12/19/2022: **\$ 4,144.00**

PAY ONLINE AT: [sunapee.nhtaxkiosk.com](http://sunapee.nhtaxkiosk.com)

RETURN THIS PORTION WITH PAYMENT

REMITTED AMOUNT: \_\_\_\_\_

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

	OWNER AND APPLICANT INFORMATION			
STEP 1 OWNER AND APPLICANT NAME AND ADDRESS	OWNER <u>MEYER Revocable Trust</u>		If required, is a PA-33 on file? <input type="radio"/> YES <input type="radio"/> NO	
	APPLICANT'S LAST NAME <u>MEYER</u>	APPLICANT'S FIRST NAME <u>MARTIN</u>	MI <u>G</u>	PHONE NUMBER <u>603-763-4042</u>
	APPLICANT'S LAST NAME <u>MEYER</u>	APPLICANT'S FIRST NAME <u>KATHLEEN</u>	MI <u>M</u>	PHONE NUMBER <u>603-763-4042</u>
	MAILING ADDRESS <u>PO BOX 391</u>			
	CITY/TOWN <u>SUNAPEE</u>		STATE <u>NH</u>	ZIP CODE <u>03782</u>
	PROPERTY ADDRESS <u>39 RYDER CORNER Rd</u>		TAX MAP	BLOCK LOT
	IS THIS YOUR PRIMARY RESIDENCE? <input checked="" type="radio"/> YES <input type="radio"/> NO			
	STEP 2 VETERANS' TAX CREDITS AND EXEMPTION	VETERAN'S INFORMATION		
1. APPLICANT IS THE:		2. APPLYING FOR:		
<input checked="" type="radio"/> Veteran <input type="radio"/> Spouse <input type="radio"/> Surviving Spouse		<input checked="" type="checkbox"/> Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750) <input checked="" type="checkbox"/> All Veterans' Tax Credit (RSA 72:28-b) <b>If Adopted by Town</b> Standard (\$50) / Optional (\$51 up to \$750) <input type="checkbox"/> Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000) <input type="checkbox"/> Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...") <input type="checkbox"/> Tax Credit for Combat Service (RSA 72:28-c) <b>If Adopted by Town</b> (\$50 up to \$500) <input type="checkbox"/> Certain Disabled Veterans (Exemption) (RSA 72:36-a)		
3. Veteran's Name <u>MARTIN G. MEYER</u>		Dates of Military Service Enter (MMDDYYYY) <u>08/01/81</u>	5. Date of Discharge/Release (if applicable) <u>07/30/84</u>	
IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)				
6. Name of Allied Country Served in <u></u>		7. Branch of Service <u>USCG</u>		
9. Does any other eligible Veteran own interest in this property? YES <input type="radio"/> NO <input checked="" type="radio"/> If YES, provide name <u></u>		8. Please Check One. <input checked="" type="radio"/> US Citizen at time of entry into Service <input type="radio"/> Alien but resident of NH at time of entry into Service		
STEP 3 EXEMPTIONS		STANDARD EXEMPTIONS		
	10. <input checked="" type="checkbox"/> Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a) (Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth <u>06/01/1958</u> 10b. Spouse's Date of Birth <u>11/30/1950</u>			
	11. <input type="checkbox"/> Improvements to Assist Persons with Disabilities (RSA 72:37-a)			
	12. <input type="checkbox"/> Blind Exemption (RSA 72:37)			
	<u>N/A</u>			
	LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)			
	13. <input type="checkbox"/> Deaf Exemption (RSA 72:38-b) <input type="checkbox"/> Electric Energy Storage Systems Exemption (RSA 72:85) <input type="checkbox"/> Disabled Exemption (RSA 72:37-b) <input type="checkbox"/> Wind-Powered Energy Systems Exemption (RSA 72:66) <input type="checkbox"/> Solar Energy Systems Exemption (RSA 72:62) <input type="checkbox"/> Woodheating Energy Systems Exemption (RSA 72:70) <input type="checkbox"/> Renewable Generation Facilities and Electric Energy Storage Systems Exemption (RSA 72:87)			
	14. <input type="checkbox"/> NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit) <input type="checkbox"/> NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed <input type="checkbox"/> NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)			
	15. Do you own 100% interest in this residence? <input checked="" type="radio"/> Yes <input type="radio"/> No If NO, what percent (%) do you own? <u></u>			
STEP 4 RESIDENCY				
STEP 5 OWNERSHIP				
STEP 6 SIGNATURES	Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.			
	SIGNATURE (IN INK) OF PROPERTY OWNER <u>Martin G. Meyer</u>		DATE <u>Jan 9, 2024</u>	
	SIGNATURE (IN INK) OF PROPERTY OWNER <u>Kathleen M. Meyer</u>		DATE <u>Jan 9, 2024</u>	

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

## PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

## MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

## VETERANS' TAX CREDIT

MUNICIPAL TAX MAP	BLOCK	LOT	AMOUNT	GRANTED	DENIED	DATE
<input type="checkbox"/> Veterans' Tax Credit RSA 72:28 (Standard \$50; Optional \$51 up to \$750)	124	003	000	<input checked="" type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$750)			500	<input checked="" type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$4,000)				<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Surviving Spouse Tax Credit (Standard \$700; Optional \$701 up to \$2,000)				<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Tax Credit for Combat Service pursuant to RSA 72:28-c (\$50 up to \$500)				<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Reviewed documents submitted by applicant (list documents reviewed)	DD214 + Trust Documents					
<input type="checkbox"/> Other Information						

## VETERANS' EXEMPTION

☐ Certain Disabled Veterans' Exemption GRANTED ☐ DENIED ☐

## APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

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

## STANDARD and LOCAL OPTIONAL EXEMPTIONS

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

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

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

- |  |   |
|--|---|
| <input type="checkbox"/> * List of assets, value of each asset, net encumbrance and net value of each asset. | <input type="checkbox"/> * State Interest and Dividends Tax Form.               |
| <input type="checkbox"/> * Statement of applicant and spouse's income.                                       | <input type="checkbox"/> * Property Tax Inventory Form filed in any other town. |
| <input type="checkbox"/> * Federal Income Tax Form.  |   |

\* Documents are considered confidential and must be returned to the applicant once a decision is made on the application.

Municipal Notes

Reviewed DD214 + Trust Documents -  
Km 1-9/24

PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
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PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE

**[EXTERNAL]Action Needed by Jan 26! - SLCGP Security Training Candidate Contact Info**

DoIT: Cybergrants <Cybergrants@doit.nh.gov>

Tue 1/16/2024 10:13 AM

To:DoIT: Cybergrants <Cybergrants@doit.nh.gov>

You don't often get email from cybergrants@doit.nh.gov. [Learn why this is important](#)

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello!!

We are happy to inform you that your request for Security Training support through the State and Local Cybersecurity Grant Program (SLCGP) has been approved. With the FFY22 grant funding, we can provide you with one (1) voucher for the **CompTIA Security+** on-line training course (plus exam).

Please provide us the **Name, Title and Email Address** of the person who will use this training voucher. Our training vendor, New Horizons, will send the candidate a registration link to enroll.

If you had requested training for more than 1 team member from your organization, we anticipate having additional courses later in the year, subject to the FFY23 grant funding approval by Governor and Counsel.

**IMPORTANT: This information must be provided via reply to this email no later than 26 January or your quota will be given to another candidate.**

By submitting your candidate's name, you consent to receiving services through the SLCGP, whether in Tokens, Training or .gov Migration funded by FEMA/DHS.

Thank you,

SLCGP Program Team

State and Local Cybersecurity Grant Program (SLCGP)

[State and Local Cybersecurity Grant Program | NH Department of Information Technology](#)

STATE OF NEW HAMPSHIRE

DEPARTMENT OF INFORMATION TECHNOLOGY (DoIT)

Email: [cybergrants@doit.nh.gov](mailto:cybergrants@doit.nh.gov)

WEBSITE: [www.DOIT.NH.GOV](http://www.DOIT.NH.GOV)

For technical support email [helpdesk@doit.nh.gov](mailto:helpdesk@doit.nh.gov) or call 603-271-7555.

For information on SoNH visit [www.nh.gov](http://www.nh.gov).

For information on NH Lean initiatives and projects visit <http://lean.nh.gov>.

STATEMENT OF CONFIDENTIALITY: The information contained in this electronic message and any attachments to this message is confidential and is intended only for the name recipient(s). It may contain information that is subject to privilege from disclosure under applicable state and federal laws and rules. If you have received this message in error, or are not the named recipient(s), please immediately notify the sender and delete this message and any attachments from your computer system and destroy all copies.

## [EXTERNAL]Update on Current Investigative Findings: Potential Data Breach - Town of Sunapee

Greg Trotter <greg.trotter@govos.com>

Fri 1/12/2024 3:57 PM

To:Town Manager <manager@town.sunapee.nh.us>

Cc:Emily Wrenn <emily@town.sunapee.nh.us>

You don't often get email from greg.trotter@govos.com. [Learn why this is important](#)

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Shannon,

I am writing to provide the latest information and the current state of our investigation regarding the reported incident of unauthorized administrative access within the Town of Sunapee's GovOS STR (Short Term Rental) Business Center account for user Melinda Luther. Our team has undertaken an analysis to understand the sequence of events and assess the implications of this incident.

### Approximate Timeline of Events:

1. **January 2, 2024 – 1:44 PM EST:** A user (Melinda Luther) reported having access to the administrative side of their Business Center account to the Town of Sunapee via email.
2. **January 2, 2024 – 3:06 PM EST:** Emily Wren of Sunapee reported the issue via email to GovOS Support and CSM (Customer Success Manager), Zhana Vanderschoot.
3. **January 2, 2024 – 3:44 PM EST:** Zhana Vanderschoot acknowledged the issue and escalated it within GovOS.
4. **January 2, 2024 – 4:03 PM EST:** GovOS Support began detailed information gathering and reached out to Emily Wren about the case.
5. **January 4, 2024 – 2:18 PM EST:** Emily Wren responded to the GovOS outreach and provided the requested information.
6. **January 4, 2024: - 3:44 PM EST** GovOS Support provided an update to Emily Wren after GovOS:
  - Took the immediate mitigations steps of removing access permissions via system settings for the account.
  - Locked the account in question until contact with the user could be made.
  - Created a test user account to attempt to replicate the issue, which was unsuccessful.
  - Duplicated the settings of the reported profile in a test profile, which also did not replicate the issue.
7. **January 4, 2024 – 4:31 PM EST:** GovOS Support attempted to contact the user (Melinda Luther) via email but received no response. Emily Wren was also copied on this communication.
8. **January 5, 2024 – 4:28 PM EST:** Emily Wren and Town Manager Shannon Martinez requested an update on the situation.



9. **January 5, 2024 – 6:00 PM EST:** GovOS initiated data restoration and technical analysis.
10. **January 5, 2024 – 6:00 PM EST:** GovOS Support tried reaching Melinda Luther via phone. There was no answer, and a message was left.
11. **January 5, 2024 – 6:01 PM EST:** Greg Trotter from GovOS communicated with Shannon Martinez by phone, detailing the actions taken by GovOS.
12. **January 6, 2024 – 5:51 PM EST:** Melinda Luther responded to the email from GovOS stating that, prior to her account access being locked, she was able to log in and saw that she no longer had administrative access within her account. This would have occurred just after her account permissions were updated on Jan. 4 but just prior to her account access being locked.

#### **Root Cause:**

Based on the current results of our analysis, we are confident that the elevated security rights granted to the user in question were caused inadvertently by GovOS by including that user id with a pool of GovOS user ids that are used to perform short term rental property address mappings.

#### **Q & A:**

##### **Was any data compromised or unwanted system actions performed?**

We have analyzed our audit logs going back to when the user was created, and we do not see any administrative actions taken by the user. All administrative actions (i.e., any actions enabled with the new security level) are logged for audit purposes.

The only action the user could take that is not logged is viewing and running administrative reports. Those reports include information that might or might not be sensitive for the Town of Sunapee. We are providing a list of all data fields that could have been present should that user have run any reports.

##### **When was the user granted admin access?**

We do not yet have a definitive date confirming when the user's access was changed, but we are confident that it was done between June 8, 2023, and December 2, 2023. The rights were granted to the user through a GovOS program that is used to batch insert users and as such, it does not use the normal, auditable procedures that a system administrator would use to grant this level of access. Our analysis of the audit logs covered June 8, 2023, through January 4, 2024, when the account was locked. As a precautionary measure, we have also conducted a comprehensive review of our entire system and all customer accounts within to determine if a similar authorization grant has occurred anywhere else. We have found no evidence of any such incident.

##### **What is being done to ensure that this does not happen in the future?**

In the short term we will be implementing manual controls to monitor system security profiles and identify abnormalities in the user lists (inactive users, users with non-town email addresses, etc.). We are also changing our process for how we add our users to the system for ad matching. This will include additional checks prior to users being added and a "before and after" comparison of all user access levels once the GovOS users have been added. These actions will be implemented immediately while we plan out how to systematize a more permanent solution.

#### **Summary:**

The user in question was granted access through an inadvertent GovOS action. It was not due to any malicious attempt by the user or any other individual. We have confirmed that the user did not perform any of the actions granted by this elevated access level.

We ask that you review the data fields that might have been accessed by the user to ensure that this data does not violate any statutory obligations or policies.

We will follow up with any additional information as we are not yet closing out our investigation until we have completed our internal review. The GovOS team is available to help answer or investigate any other questions or requests that you might have.

We understand the gravity of this situation and assure you that we have taken immediate and appropriate measures to prevent any recurrence. Our team remains committed to maintaining the highest standards of data security and integrity. We appreciate your cooperation and understanding throughout this investigation.

Should you need any further clarifications, please don't hesitate to contact me and I will work to get that information for you.

Greg

**Greg Trotter**

VP, Customer & Product Support

t: 425.495.2349

e: [greg.trotter@GovOS.com](mailto:greg.trotter@GovOS.com) | w: [www.GovOS.com](http://www.GovOS.com)

a: 8310 N Capital of Texas Hwy, Austin, TX 78731



**TOWN OF SUNAPEE SELECTBOARD**  
**USE OF TOWN VEHICLES POLICY**

Per IRS ruling the Town of Sunapee has adopted a Vehicle Policy. All Town owned vehicles will comply to the following regulations:

- I. All Town owned vehicles will be used for Town purposes only, except for de minimus personal use, as allowed by the IRS.
- II. On call Department Heads may be authorized to commute. If there is a change in personnel (on-call Dept. Heads) the vehicle usage should be reviewed.
- III. Commuting is considered a taxable benefit. At the end of the year the employee will provide to the Selectmen's office the completed reports indicating vehicle use.
- IV. If there is a change in the use of the vehicle there must be prior approval by the Board of Selectmen. The Selectmen will meet with the Dept Head to determine the proper use of the vehicle.
- V. When the Dept. Head is on vacation or leave the vehicle will be left at Department location to be used by other authorized personnel.
- VI. All other town vehicles will be garaged at the Department location. Commuting is not allowed by unauthorized employees. If commuting is authorized for specific occasions the employee must report number of days used for IRS reporting.
- VII. The police are exempt from IRS reporting as long as the vehicle is clearly marked as a police vehicle. (The IRS has ruled that the on-call status of police officers is of a more critical nature.)

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*Carol Wallace, Chair*

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*Sue Gottling, Vice Chair*

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*Josh Trow*

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*Jeremy Hathorn*

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*Fred Gallup*

**REVISIONS & APPROVALS:**

- **January 22<sup>nd</sup>, 2024**
- *April 13<sup>th</sup>, 1992*

TOWN OF SUNAPEE VEHICLE POLICY

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Date: 4/13/92

Board of Selectmen

Charlie Weinstein  
Charlie Weinstein

Richard F. Smith  
Richard Smith

Fred Gallup  
Fred Gallup